# Nebraska Software Developer's Test Package

For Individual Income Tax

TAX YEAR 2006 PUBLICATION 1436N



November, 2006

Be sure to visit our Web site for up-to-date information about the Nebraska E-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you in your business. Visit us at <a href="http://www.revenue.ne.gov/">http://www.revenue.ne.gov/</a>, and click on the link to Information for Tax Professionals for more information.

## **SECTION 1: TESTING OVERVIEW**

## INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2006 Federal/State Electronic Filing program. The department wants to thank all developers currently supporting Nebraska electronic filing, and welcome all new developers who are adding Nebraska to the state income tax systems supported by their software. Upon completion of testing and approval, the department will assist in marketing efforts by providing information about approved software in our publications, on our web page, and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about the Nebraska E-file program. You can download booklets, forms, files and publications that will assist you in your development. Visit us at <a href="http://www.revenue.ne.gov/">http://www.revenue.ne.gov/</a> to access this information.

Be sure to carefully review Nebraska Publication 1346N, Information for Software Developers, Tax Year 2006, for complete file specifications. Please pay special attention to the "What's New" section of this document on changes for this year.

## FORMS, SCHEDULES, AND LINES SUPPORTED

This year's program supports the following:

- Nebraska short form, 1040NS
- Nebraska long form, 1040N (with, or without)

Nebraska Schedule I, Nebraska Adjustments To Income (If Line 56 is reported, the Line 56 Other Adjustments Worksheet must be completed)

Nebraska Schedule II, Credit for Tax Paid to Another State (5 occurrences) Nebraska Schedule III, Computation of Nebraska Tax

- 1040N returns with penalty amount from Form 2210N, (only line 23 or 33 from Form 2210N is reported)
- 1040N returns with Line 16, Nebraska Minimum or Other Tax, (the Minimum and Other Tax Worksheet must be completed)
- 1040N returns with Line 32, Child/Dependent Care Refundable Credit (Form 2441N Refundable Child Care Credit Information Sheet must be completed (5 occurrences of provider and qualified person information)
- 1040N and 1040NS returns with balance due, zero balance, or refund
- 1040N and 1040NS returns with refund direct deposit
- 1040N and 1040NS returns with balance due direct debit

Be sure to check our Publication 1346N, Information For Software Developers (software specifications document) for a complete list of exclusions from Nebraska E-file.

## WHO MUST TEST

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software

with the department. These test scenarios are used for both professional, preparer software and home filing software.

## WHEN TO TEST

The primary testing period will begin with the start of federal testing and conclude with the start of live transmissions, which is January 12, 2007. Testing after the beginning of the production season is allowed, but production returns will receive priority over test returns. The department will allow testing prior to completion of federal testing, however will not officially approve software until federal approval is obtained. Any changes to developer software after state approval requires re-testing with the department.

## **HOW TO BEGIN**

Initiation of Nebraska testing begins by completing the Software Developer Information sheet and faxing it to the attention of the e-commerce section. A separate information sheet should be completed for each product and a separate Software License Number will be issued accordingly. Complete the Product Support Information portion of this document with regard to the particular product to which the Software License Number will be assigned.

## WHAT IS TESTED

The Nebraska Test Package contains ten test return scenarios. This year, <u>none</u> of the state tests are part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions.

Software developers who support State-Only filing are required to submit all returns as piggyback returns with the exception of scenario number 2. Test number 2 should be prepared as a State-Only return and should contain 'SO' in Generic Record Sequence Number 0019. Software developers who do not support State-Only filing must transmit all 10 returns as piggyback returns.

Each scenario includes information needed to prepare the appropriate state and federal forms and schedules used to complete the test. You must correctly prepare and compute the state and federal returns before transmitting to the IRS. Test records must be transmitted to the IRS Service Center and state test records will then be retrieved by the Department for examination. When testing is conducted, the Generic record received will be compared to expected results. All detected errors will be noted and the results of the comparison will either be faxed or e-mailed to the contact person listed on the Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center. Once all Generic records have passed testing the unformatted records will be given a visual comparison. The following rules and procedures apply for testing with Nebraska:

 Developers will be assigned their production Software License Number upon notification to the department that they wish to begin testing. Test returns must carry Software License Number in Generic record Sequence Number 0300.

- All ten of the scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.
- If your firm plans to write software for the 1040N (long) form only, and not the 1040NS (short) form, or, if you later decide to include the short form, contact the testing coordinator to make arrangements.
- Online software will use the same ten test scenarios as practitioner software. If the software developer markets both practitioner and online software, they must both be tested separately unless otherwise agreed to by the department. Online returns must carry an 'O' in Generic record Sequence Number 0049. (PINs are not required for Online returns).
- Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska generic record.
- If there are filing options that you do not support, you are still required to complete
  the returns to the best of your ability. Unsupported options will show as errors on
  your test results and these can be reviewed with the Department's Testing
  Coordinator when all other errors have been eliminated.
- Prior to approval, all test returns must be transmitted in a single transmission with no errors. You may transmit as many tests as needed until you receive an error free test response from the Department's Testing Coordinator.
- When you receive this response, the Department will mail you a Nebraska Software Approval Agreement. Complete this document, sign the agreement, and return it in the envelope provided.
- Receipt of this agreement is your notification of acceptance, however, returns generated by your software will not be accepted until we receive your signed copy of this agreement.

## **NEBRASKA PUBLICATIONS**

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is <a href="http://www.revenue.state.ne.us/electron/develop.htm">http://www.revenue.state.ne.us/electron/develop.htm</a>.

2006 File Specifications (Publication 1346N)

2006 Nebraska Reject Code Listing

2006 Miscellaneous Tables

2006 Standard Deduction Worksheet

2006 Nebraska Public High School District Code Table

2006 Nebraska Tax Table

2006 Nebraska Test Package (Publication 1436N) – this document

Form 8453N (Nebraska signature document).

Form 1040N-V (Nebraska payment voucher).

You can also obtain our Nebraska ERO Handbook (Publication 1345N) on the preparer's page at <a href="http://www.revenue.ne.gov/electron/preparer.htm">http://www.revenue.ne.gov/electron/preparer.htm</a>.

## YOUR RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.

## SECTION 2: NEBRASKA CONTACT PERSONNEL

General Contact	
State Record Layouts & Software Guidelines  ELECTRONIC FILING COORDINATOR	402) 471-5785
Software Developer Approval	
TAXPAYER ASSISTANCE HELP LINE (in NE and IA) (80) TAXPAYER ASSISTANCE HELP LINE (outside NE and IA) (40) Tax Preparation Assistance Paper Forms Ordering	•

## **NEBRASKA INTERNET WEB SITE**

http://www.revenue.ne.gov

## **DIRECT WRITTEN CORRESPONDENCE TO:**

Nebraska Department of Revenue Electronic Filing Coordinator P.O. Box 94818 Lincoln, NE 68509-4818

# SECTION 3: ELECTRONIC FILING CALENDAR

## For Tax Period January 1, 2006 through December 31, 2006

Begin Software Developer and Transmitter Testing . . . . . . . (Same as IRS or ASAP)

NOTE: Nebraska software developers must first complete Internal Revenue Service testing before final approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue . . . . January 12, 2007

Last Date for Timely Filed Returns . . . . . . . . . . . . (determined by IRS)

Last Retransmission of Rejected Timely Filed Returns . . . . . . . . . . . . October 15, 2007

Last Retransmission of Rejected Extended Filed Returns . . . . . . . . . . . . . (determined by IRS)

NOTE: These dates may be subject to change at any time.

## **SECTION 4: TEST SCENARIOS**

## **NEBRASKA TEST #1**

FORMS INCLUDED: FORM 1040EZ, FEDERAL STANDARD DEDUCTION
WORKSHEET, FORM W-2 (1), FORM 1040NS, NEBRASKA
STANDARD DEDUCTION WORKSHEET

Name: **TEST N ERTIA** 

Social Security Number: 400-00-6201 Taxpayer Date of Birth: 09/05/1990 Return Prepared by: TAXPAYER

## **FORM 1040EZ:**

First Name, Initial and Last Name: TEST N ERTIA

Social Security Number: 400-00-6201 Home Address: 215 LAID BACK WAY

City, State, and Zip: LAZY POINT NE 69361

Do you want \$3.00 to go to the Presidential Campaign Fund: NO

Filing Status: **SINGLE**Line 1 (Total wages): **4400**Line 2 (Taxable Interest): **500** 

Line 4 (Adjusted Gross Income): 4900

Line 5 Can someone else claim you on their return: YES (You X)

(Deduction/Exemption Amount): 4700

Line 6 (Taxable income): 200

Line 7 (Federal Income tax withheld): 650

Line 8a (Earned Income Credit): **0** Line 10 (Total payments): **650** 

Line 11 (Tax): **21** 

Line 12a (Refund): 629

Line 12b (Routing Transit number): 104000058

Line 12c (Type of account): **(X) SAVINGS**Line 11d (Account number): **17719426173** 

Taxpayers Occupation: **COOK**Third Party Designee: **NO** 

Daytime Phone Number: 402-488-4321

## FEDERAL STANDARD DEDUCTION WORKSHEET:

Line A (Amount from line 1 1040EZ): 4400

(Add \$300 to earned income): 4700

Line B (Minimum Standard Deduction): 850

Line C (Enter larger of A and B): 4700

Line D (Maximum Standard Deduction): 5150

Line E (Smaller of C and D): **4700** Line F (Exemption amount): **0** Line G (Add lines E and F): **4700** 

## FORM W-2 #1:

- b. Employer's identification number: 11-6321571
- c. Employer's name, address, and Zip Code:

## LOAFERS SHOE SHOPPE 17A LOAFERS LANE LAZY POINT NE 69361

- d. Employee's social security number: **400-00-6201** e. Employee's name (first, m.i., last): **TEST N ERTIA**
- f. Employee's address and Zip code: 215 LAID BACK WAY LAZY POINT NE 69361
- Box 1 (Wages, tips, etc.): 4400.00
- Box 2 (Federal Income tax withheld): 650.00
- Box 3 (Social Security wages): 4400.00
- Box 4 (Social Security tax withheld): 273.00
- Box 5 (Medicare wages and tips): 4400.00
- Box 6 (Medicare tax withheld): 64.00
- Box 15 (State and State ID Number): NE 112176
- Box 16 (State Wages): 4400.00
- Box 17 (State Income tax withheld): 150.00

#### **FORM 1040NS:**

First Name, M.I., Last Name: **TEST N ERTIA**Current Home Address: **215 LAID BACK WAY**City, Town or Post Office: **LAZY POINT NE 69361** 

High School District Code: 3342002

Your Social Security Number: 400-00-6201

Line 1 (Filing Status): **SINGLE** 

- Line 2 (Can someone else claim you on their return?): YES X (1) YOU X
- Line 3 (Federal adjusted gross income from Line 4): 4900
- Line 4 (Answered 'Yes' to Line 2 (from worksheet)): 4700
- Line 5 (Number of personal exemptions): 0
- Line 6 (Nebraska tax table income): 200
- Line 7 (Nebraska income tax): 5
- Line 8 (Nebraska personal exemption credit): 0
- Line 9 (TAX): 5
- Line 10 (Nebraska income tax withheld): 150
- Line 12 (Sum of lines 10 and 11): 150
- Line 14 (Amount OVERPAID): 145
- Line 15 (Nongame and endangered species fund donation): 3
- Line 16 (Nebraska campaign finance): 2
- Line 17 (Amount of line 14 to be REFUNDED): 140
- Line 18a (Routing Number): 104901584
- Line 18b (Type of Account): 1 (Checking) Line 18c (Account Number): 5861889093

## **NEBRASKA STANDARD DEDUCTION WORKSHEET:**

Line 1 (Line B, Federal worksheet): 4700

Line 2 (Minimum state standard deduction): 810

Line 3 (Larger of line 1 and line 2): **4700** Line 4 (State standard deduction): **5130** Line 5 (Smaller of line 3 and line 4): **4700** 

## **NEBRASKA TEST #2**

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FEDERAL STANDARD

DEDUCTION WORKSHEET, FORM 1040N, SCHEDULE I, SCHEDULE III, NEBRASKA STANDARD DEDUCTION

WORKSHEET

Name: TEST E O'GRAHAM

Social Security Number: 400-00-6202 Taxpayer Date of Birth: 04/15/1988 Return Prepared by: TAXPAYER

Note: This test return should be prepared as a state only filing.

#### FORM 1040A:

First Name, Initial and Last Name: TEST E O'GRAHAM

Social Security Number: 400-00-6202 Home Address: 17 CRACKER ST APT 5 City, State, and Zip: ARAPAHOE, NE 69123

Do you want \$3.00 to go to the Presidential Campaign Fund: YES

Filing Status: SINGLE

Number of boxes on 6a and 6b: **0** Total number of exemptions 6d: **0** 

Line 7 (Total wages): **4261** Line 8a (Taxable Interest): **3000** Line 8b (Tax exempt interest): **1800** 

Line 9a (Dividends): **1300** Line 15 (Total Income): **8561** 

Line 21 (Adjusted Gross Income): **8561** Line 22 (Amount from line 19): **8561** Line 24 (Standard deduction): **4561** 

Line 25 (Subtract line 24 from line 22): **4000** Line 26 (Multiply \$3300 by total exemptions): **0** 

Line 27 (Taxable Income): 4000

Line 28 (Tax): 403

Line 34 (Total credits): 0

Line 35 (Subtract line 34 from line 28): 403

Line 37 (Total Tax): 403

Line 38 (Federal Income Tax Withheld): 389

Line 43 (Total Payments): **389** Line 47 (Amount you owe): **14** 

Taxpayers Occupation: **GROCER** 

Third Party Designee: NO

Daytime phone number: 308-272-2537

## FORM W-2 #1:

b. Employer's identification number: 22-2244661

c. Employer's name, address, and Zip Code:

## SAFEWAY CORPORATION 417 MARKET ST SAN FRANCISCO CA 92077

- d. Employee's social security number: 400-00-6202
- e. Employee's name (first, m.i., last): TEST E O'GRAHAM
- f. Employee's address and Zip code: 17 CRACKER ST APT 5

  ARAPAHOE NE 69123
- Box 1 (Wages, tips, etc.): 3261.00
- Box 2 (Federal Income tax withheld): 338.93
- Box 3 (Social Security wages): 3261.00
- Box 4 (Social Security tax withheld): 202.00
- Box 5 (Medicare wages and tips): 3261.00
- Box 6 (Medicare tax withheld): 47.00
- Box 15 (State and State ID Number): NE 7543917
- Box 16 (State Wages): **3261.00**
- Box 17 (State Income tax withheld): 0.00

## FORM W-2 #2:

- b. Employer's identification number: **66-4444337**
- c. Employer's name, address, and Zip Code:

KEEBLER MFG 602 ELF DRIVE

ST. PAUL MN 55801

- d. Employee's social security number: 400-00-6202
- e. Employee's name (first, m.i., last): TEST E O'GRAHAM
- f. Employee's address and Zip code: 17 CRACKER ST APT 5
  ARAPAHOE NE 69123
- Box 1 (Wages, tips, etc.): 1000.00
- Box 2 (Federal Income tax withheld): 50.00
- Box 3 (Social Security wages): 1000.00
- Box 4 (Social Security tax withheld): 62.00
- Box 5 (Medicare wages and tips): 1000.00
- Box 6 (Medicare tax withheld): **15.00**
- Box 15 (State and State ID Number): MN 22446688

Box 16 (State Wages): **1000.00** 

Box 17 (State Income tax withheld): 0.00

## FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Add \$300 to earned income): 4561

Line 1 (Is earned income over \$550): YES (X)

Line 2 (Standard deduction for filing status): 5150

Line 3a (Smaller of line 1 and line 2): 4561

Line 3b (Deduction for blind or over 65): 0

Line 3c (Total of 3a and 3b): 4561

## FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: **TEST E O'GRAHAM** 

Home address: 17 CRACKER ST APT 5

City, Town or Post Office: ARAPAHOE NE 69123

Your social security number: 400-00-6202

High School District Code: 3333018

Line 1 (Federal filing status)(1): SINGLE

Line 2b (Check here if someone can claim you as a dependent)(5): X

Line 3 (Type of Return): (2)PART.-YR. RESIDENT FROM 1-1, 2006 TO 8-31, 2006

Line 4 (Federal exemptions): 0

Line 5 (Federal adjusted gross income): 8561

Line 6 (Nebraska standard deduction): 4561

Line 10 (Greater amount from line 6 or 9): 4561

Line 11 (Nebraska income before adjustments): 4000

Line 12 (Adjustments increasing federal AGI): 600

Line 13 (Adjustments decreasing federal AGI): 1000

Line 14 (Nebraska taxable income): 3600

Line 15 (Nebraska income tax): 67

Line 17 (Total Nebraska tax before exemptions): 67

Line 18 (Amount from Line 17): 67

Line 19 (Personal exemption credit): 0

Line 27 (Total nonrefundable credits): 0

Line 28 (Subtract line 27 from line 18): 67

Line 29 (Nebr. income tax withheld): 0

Line 35 (Total of lines 29 through 34): 0

Line 37 (Total tax): **67** 

Line 38 (TOTAL AMOUNT DUE): 67

## FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 45a (Total interest income . . .exempt from federal tax:

List types and total amount): NE SCHOOL & MINNESOTA GOB 1800

Line 45b (Total interest income . . .exempt from federal tax:

List types and total amount): LINCOLN NE SCHOOL BOND 1200

Line 45 (Enter the result of line 45a minus line 45b): 600

Line 47 (Total adjustments increasing income): 600

Part B - Adjustments Decreasing Federal AGI

Line 52 (Nebraska College Savings Plan): 1000

Line 57 (Total adjustments decreasing income): 1000

## FORM 1040N, Nebraska Schedule III:

Line 63 (Income derived from Nebr. sources): 5261

## **WAGES 3261 TAX INT 2000**

Line 65 (Nebraska adjusted gross income): 5261

Line 66 (Ratio - Nebraska's share of the total income): .6447

5261

8561 + 600 - 1000 = 8161

Line 67 (Tax table income): 3600

Line 68 (Tax from Nebraska Tax Table): 104

Line 69 (Personal exemption credit): 0

Line 70 (Difference): 104

Line 71 (Multiply line 70 by ratio on line 66): 67

## FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Line 1, Federal Standard Deduction Worksheet): 4561

Line 2 (Minimum Standard Deduction): 810

Line 3 (Larger of lines 1 and 2): 4561

Line 4 (State standard deduction): 5130

Line 5a (Smaller of lines 3 and 4): 4561

Line 5c (Total of 5a and 5b): 4561

## **NEBRASKA TEST #3**

FORMS INCLUDED: FORM 1040, FORM 1099-R, FORM 1040N, NEBRASKA SCHEDULES I AND III, NEBRASKA FORM 2441N, REFUNDABLE CHILD CARE CREDIT WORKSHEET, BONUS DEPRECIATION SUBTRACTION WORKSHEET, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

NOTE: Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Name: **TEST M FAST** 

Social Security Number: 400-00-6203

Taxpayer Date of Birth: **7/6/1983**Return Prepared by: **PREPARER** 

## FORM 1040:

First Name, Initial and Last Name: **TEST M FAST** 

Social Security Number: 400-00-6203 Home Address: 123 QUICKEN DRIVE City, State, and Zip: RUSHVILLE NE 69402

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO** 

Filing Status: (4) **HEAD OF HOUSEHOLD**Qualifying person: **PHYLLIS N FAST** 

Line 6a (Yourself): X

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions claimed): 1

Line 12 (Business income): **8800** Line 15b (Taxable amount): **1400** Line 22 (Total income): **10200** 

Line 27 (One half of self employment tax): 622

Line 36 (Lines 23 through 36): **622** Line 37 (Adjusted gross income): **10822** Line 38 (Amount from line 37): **10822** 

Line 40 (Itemized or standard deduction): **7550** Line 41 (Subtract line 40 from line 38): **3272** Line 42 (Multiply \$3300 by line 6d): **3300** 

Line 43 (Taxable income): 0

Line 44 (Tax): 0

Line 46 (Add lines 44 and 45): 0

Line 48 (Credit for child & dependent care expenses): 0

Line 56 (Total credits): 0

Line 57 (Subtract line 56 from line 46): **0** Line 58 (Self-employment tax) **1243** Line 60 (Tax on qualified plans): **140** 

# THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.

Line 63 (Total tax): **1383** 

Line 64 (Federal income tax withheld): **100** Line 65 (2006 Estimated tax payments): **1100** 

Line 66a (Earned Income Credit): 99 Line 72 (Total payments): 1299 Line 76 (Amount you owe): 84

Third Party Designee: **YES** 

Third Party Designee: **GEORGE BRETT** 

Third Party Phone: **888-123-2255**Third Party PIN number: **38800**Taxpayers Occupation: **TEACHER**Daytime Phone Number: **308-327-8370** 

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: RAPID CITY FINANCIAL INV.

714 W 3<sup>RD</sup> ST

**RAPID CITY, SD 67711** 

PAYER'S FEDERAL ID: 65-9687321 RECIPIENT'S NAME: TEST M FAST

> 123 QUICKEN DRIVE RUSHVILLE, NE 69402

RECIPIENT'S SSN: 400-00-6203 Line 1(Gross distribution): 1400.00 Line 2a(Taxable amount): 1400.00

Line 4 (Federal income tax withheld): 100.00

Line 7 (Distribution code): 1

Line 10 (State income tax withheld): 15.00

Line 11 (Payer's state identification number): 47-1239876

Line 12 (State distribution): NE

## **FORM 1040N Nebraska Individual Income Tax Return:**

First name(s), initial(s), last name: **TEST M FAST** 

Home address: 123 QUICKEN DRIVE

City, Town or Post Office: RUSHVILLE NE 69402

Your social security number: 400-00-6203

High School District Code: 8181010

Line 1 (Federal filing status): (4) HEAD OF HOUSEHOLD

Line 3 (Type of Return): (2) PARTIAL YEAR RESIDENT (7-1-2006 to 12-31-2006)

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 10822

Line 6 (Nebraska standard deduction): 7550

Line 10 (Greater amount from line 6 or 9): **7550** 

Line 11 (Nebraska income before adjustments): 3272

Line 13 (Adjustments decreasing federal AGI): 386

Line 14 (Nebraska taxable income): 2886

Line 15 (Nebraska income tax): 0

Line 16: (Nebraska minimum or other tax): 5

Line 17 (Total Nebraska tax before exemptions): 5

Line 18 (Amount from line 17): 5

Line 19 (Personal exemption credit): 0

Line 27 (Total nonrefundable credits): 0

Line 28 (Subtract line 27 from line 18): 5

Line 29 (Nebraska income tax withheld): 15

Line 32 (Nebraska dependent/child care credit): 552

Line 34 (Earned income credit): 4

Line 35 (Total of lines 29 through 34): 571

Line 37 (Total tax): 5

Line 39 (Amount OVERPAID): 566

Line 40 (Amount applied to 2007 estimated tax): 66

Line 43 (Amount you want REFUNDED): 500

Line 44a (Routing Number): 104000058

Line 44b (Type of Account): 1 (CHECKING)

Line 44c (Account Number): 61519231081925601

## FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 53 (Bonus depreciation subtraction): 193

Line 54 (Enhanced Section 179 subtraction): 193

Line 57 (Total of lines 48 through 56): 386

## FORM 1040N, Nebraska Schedule III:

Line 63 (Income derived from Nebr. sources): 5800

Sch C 4400, IRA 1400

Line 64 (Adjustments to Nebraska income): 311

**NE portion of Self Employment tax 311** 

Line 65 (Nebraska adjusted gross income): 5489

Line 66 (Ratio - Nebraska's share of the total income): .5260

<u>5489</u>

10822 + 0 - 386 = 10436

Line 67 (Tax table income): 2886

Line 68 (Tax from Nebraska Tax Table): 74

Line 69 (Personal exemption credit): 106

Line 70 (Difference): 0

Line 71 (Multiply line 70 by ratio on line 66): 0

Line 72 (Minimum or other tax): 5

Worksheet total: 41

Unused personal exemption credit from line 70: 32

Difference between worksheet total and PEC: 9

Line 63 ratio: **.5260** 

Line 73 (Earned income credit for partial year residents): 8

Line 74 (Line 73 times line 66 ratio): 4

## FORM 2441N, Nebraska Child and Dependent Care Expenses:

Part I

## PROVIDER #1

Line 1a (Care provider's name): LITTLE TYKES

Line 1b (Address) 1617 N 4TH ST

**RUSHVILLE, NE 69402** 

Line 1c (SSN): **47-1316183** Line 1d (Amount paid): **800** 

## PROVIDER #2

Line 1a (Care provider's name): ANN'S DAYCARE

Line 1b (Address) 5831 SUNRISE RD

## **RUSHVILLE, NE 69402**

Line 1c (SSN): **47-6017032** Line 1d (Amount paid): **700** 

## PROVIDER #3

Line 1a (Care provider's name): ABC DAYCARE

Line 1b (Address) 900 Z ST

**RUSHVILLE, NE 69402** 

Line 1c (SSN): **47-6251030** Line 1d (Amount paid): **600** 

## (ON BOTTOM OF PAGE TWO OF FORM 2441N):

## PROVIDER #4

Line 1a (Care provider's name): XYZ LEARNING

Line 1b (Address) 111 A ST

**RUSHVILLE, NE 69402** 

Line 1c (SSN): **47-1104621** Line 1d (Amount paid): **500** 

## PROVIDER #5

Line 1a (Care provider's name): KID WORLD

Line 1b (Address) 500 17 AVE

**RUSHVILLE, NE 69402** 

Line 1c (SSN): **47-1003315** Line 1d (Amount paid) : **400** 

## Part II

Line 2a (Qualifying person's name): PHYLLIS FAST

Line 2b (SSN): 400-00-6231

Line 2c (Qualified expenses): **3000** Line 3 (Total of lines 2c): **3000** Line 4 (Earned Income): **8800** 

Line 5 (Line 4 total): **8800** Line 6 (Smallest): **3000** 

Line 7 (Amount from Form 1040N, line 5): 10822

Line 8 (Decimal Amount): .35 Line 9 (Line 6 times line 8): 1050

## REFUNDABLE CHILD CARE CREDIT WORKSHEET:

Line 1 (Federal Form 2441, line 9): 1050

Line 2 (Federal AGI): 10822

Line 3 (Percentage from NE chart): 100

Line 4 (line 1 times line 3): 1050

Line 5 (line 66 ratio from Sch III): .5260

Line 6 (line 4 times line 5): 552

## **BONUS DEPRECIATION SUBTRACTION WORKSHEET:**

Tax Year 2005 (Column B): 965

Totals (Column B): **965**Multiply by .20 (Totals): **193**Amount to report on line 53: **193** 

## NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions, line 60 Form 1040): 140

Line 4 (Subtotal): 140

Line 5 (Line 4 times .296): 41

#### **NEBRASKA TEST #4**

FORMS INCLUDED: FORM 1040A, FORM W-2 (2), FORM 1040A SCHEDULE 2 (CHILD AND DEPENDENT CARE), FORM 8812, FORM 8863, FORM 1040N, NEBRASKA SCHEDULE II

Names: TEST U GRASS and MAY B GRASS

Social Security Numbers: 400-00-6204 and 400-00-6241

Taxpayer Date(s) of Birth: 1/1/1956 and 8/22/1961

Return Prepared by: **PREPARER** 

## FORM 1040A:

First Name, Initial and Last Name: **TEST U GRASS** 

Social Security Number: 400-00-6204

Spouse's First Name, Initial, and Last Name: MAY B GRASS

Spouse's Social Security Number: 400-00-6241

Home Address: 74131 FESCUE DR

City, State, and Zip: **SAINT THOMAS NE 68410** 

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES** If joint return, Does your spouse want \$3.00 to go to this fund: **NO** 

Filing Status: MARRIED FILING JOINTLY

Number of boxes on 6a and 6b: 2

Line 6c: Dependent #1 Name: GRAY GRASS

Social Security Number: 400-00-6242

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Dependent #2 Name: BLUE GRASS

Social Security Number: 400-00-6244

Relationship: **DAUGHTER** 

Qualifying Child for the Tax Credit: (X)

Dependent #3 Name: GREEN GRASS

Social Security Number: 400-00-6245

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Line 6c (Number of children who lived with you): 3

Line 6d (Total number of exemptions): 5

Line 7 (Total wages): **38000** Line 8a (Taxable interest): **500** 

Line 13 (Unemployment Compensation): 2500

Line 15 (Total Income): **41000** 

Line 17 (IRA deduction): 4000

Line 20 (Total Adjustments): 4000

Line 21 (Adjusted Gross Income): 37000

Line 22 (Amount from line 21): 37000

Line 23a (You are blind): (X)

Line 23a (Number of Boxes checked): 1

Line 24 (Standard deduction): 11300

Line 25 (Subtract line 24 from line 22): **25700** 

Line 26 (Multiply \$3300 by box 6d): 16500

Line 27 (Taxable Income): 9200

Line 28 (Tax):923

Line 29 (Child Care Credit): 720

Line 31 (Education Credit): 203

Line 34 (Total Credits): 923

Line 35 (Line 34 from line 28): 0

Line 37 (Total Tax): 0

Line 38 (Federal Income Tax Withheld): 1610

Line 40a (Earned Income Credit): 68

Line 41 (Additional Child Tax Credit): 3000

Line 43 (Total Payments): **4678** Line 44 (Amount overpaid): **4678** 

Line 45a (Amount to be refunded): 4678

Line 45b (Routing number): 104000058

Line 45c Type: Savings

Line 45d (Account number): 1316184548

Taxpayers Occupation: **TRAINER** Spouse's Occupation: **DIETICIAN** 

Third Party Designee: **YES** 

Third party designee: **GEORGE BRETT**Third party phone number: **(888) 123-2255** 

Third party PIN number: 38800

## FORM W-2 #1:

b. Employer's identification number: 47-1938091

c. Employer's name, address, and Zip Code:

## LAST JOB INC 97 WHEATLEY AVE ST THOMAS NE 68410

- d. Employee's social security number: 400-00-6204
- e. Employee's name (first, m.i., last): TEST U GRASS
- f. Employee's address and Zip code: **74131 FESCUE DR ST THOMAS NE 68410**
- Box 1 (Wages, tips, etc.): 20000.00
- Box 2 (Federal Income Tax Withheld): 1400.00
- Box 3 (Social Security wages): 20000.00
- Box 4 (Social Security tax withheld): 1240.00
- Box 5 (Medicare wages and tips): 20000.00
- Box 6 (Medicare tax withheld): 290.00
- Box 15 (State and State ID Number): NE 4064109
- Box 16 (State Wages): 20000.00
- Box 17 (State Income tax withheld): 400.00

## FORM W-2 #2:

- b. Employer's identification number: 02-5689124
- c. Employer's name, address, and Zip Code:

## **SNODGRASS FEED AND SEED**

- 1 PLANTATION ST
- **SORGHUM IA 50022**
- d. Employee's social security number: 400-00-6241
- e. Employee's name (first, m.i., last): MAY B GRASS
- f. Employee's address and Zip code: **74131 FESCUE DR ST THOMAS NE 68410**
- Box 1 (Wages, tips, etc.): 18000.00
- Box 2 (Federal Income Tax Withheld): 210.00
- Box 3 (Social Security wages): 18000.00
- Box 4 (Social Security tax withheld): 1116.00
- Box 5 (Medicare wages and tips): 18000.00
- Box 6 (Medicare tax withheld): 261.00
- Box 15 (State and State ID Number): IA 0 23456
- Box 16 (State Wages): 18000.00
- Box 17 (State income tax): 0.00

## **SCHEDULE 2, CHILD AND DEPENDENT CARE EXPENSES:**

#### PART I

Line 1a (Care provider's name): ANN GRASSMEYER

Line 1b (Address) 1313 MOCKINGBIRD DR

ST THOMAS, NE 68410

Line 1c (SSN): **47-1326395** Line 1d (Amount paid): **3000** 

## **PART II**

Line 2a (Qualifying person's name): GREEN GRASS

Line 2b (Qualifying person's SSN): 400-00-6245

Line 2c (Qualifying expenses): 3000

Line 3 (Total): **3000** 

Line 4 (Earned Income): 20000

Line 5 (Spouse's Earned Income): **18000** Line 6 (Smallest of lines 3,4, or 5): **3000** 

Line 7 (Form 1040A, line 22): 37000

Line 8 (Decimal amount): .24 Line 9 (Line 6 times line 8): 720

Line 10 (Enter Form 1040A, line 28): **923** Line 11 (Smaller of line 9 or line 10): **720** 

## **FORM 8812, ADDITIONAL TAX CREDIT:**

#### Part I

Line 1 (Line 1, Child Tax Credit): 3000

Line 2 (Form 1040A, line 33): 0

Line 3 (Line 2 minus line 1): 3000

Line 4a (Total earned income): 38000

Line 5 (Is line 4a more than 11300): (X) Yes

Line 5 (Subtract 11300 from line 4a): 26700

Line 6 (Do you have three or more qualifying children): (X) Yes

Line 6 (Multiply line 5 by .15): 4005

## Part II

Line 7 (Enter W-2 taxes): **2907** 

Line 8 (Enter 0): **0** 

Line 9 (Add lines 7 and 8): 2907

Line 10 (Enter Form 1040A, line 40a): Line 11 (Subtract line 10 from line 9): Line 12 (Larger of line 6 or line 11): Line 13 (Additional child tax credit):

## **FORM 8863, EDUCATION CREDITS:**

## Part I

Line 1(a) (Name): GRAY GRASS

Line 1(b) (Social security number): 400-00-6242

Line 1(c) (Qualified expenses): **2200** Line 1(d) (Smaller of 1(c) or 1100): **1100** 

Line 1(e) (Columns c plus d): **3300** Line 1(f) (Column e times .5): **1650** 

## Line 2 (Tentative Hope credit): 1650

Part III

Line 7 (Tentative education credits): 1650

Line 8 (Enter 110000): **110000** 

Line 9 (Enter Form 1040A, line 22): 37000

Line 10 (Subtract line 9 from line 8): **73000** 

Line 11 (Enter 20000): 20000

Line 13 (Multiply line 7 by line 12): **1650** 

Line 14 (Enter Form 1040A, line 28): 923

Line 15 (Enter credits, Form 1040A lines 29 and 30): 720

Line 16 (Subtract line 15 from line 14): 203

Line 17 (Education credits): 203

## FORM 1040N Nebraska Individual Income Tax Return:

First name(s), initial(s), last name: TEST U AND MAY B GRASS

Home address: 74131 FESCUE DR

City, Town or Post Office: SAINT THOMAS NE 68410

Your social security number: **400-00-6204**Spouse's social security number: **400-00-6241** 

High School District Code: 6666111

Line 1 (Federal filing status): MARRIED FILING JOINTLY

Line 2a (Check if You were blind (2)): (X)

Line 3 (Type of Return): RESIDENT

Line 4 (Federal exemptions): 5

Line 5 (Federal adjusted gross income): 37000

Line 6 (Nebraska standard deduction): 9610

Line 10 (Greater amount from line 6 or 9): 9610

Line 11 (Nebraska income before adjustments): 27390

Line 14 (Nebraska taxable income): 27390

Line 15 (Nebraska income tax): 937

Line 17 (Total Nebraska tax before exemptions): 937

Line 18 (Amount from line 17): 937

Line 19 (Personal exemption credit): 530

Line 20 (Credit Paid to another state): 456

Line 25 (Nebraska dependent/child care credit): 180

Line 27 (Total nonrefundable credit): 1166

Line 28 (Subtract line 27 from line 18): 0

Line 29 (Nebr. income tax withheld): 400

Line 34 (Earned income credit): 5

Line 97 (Qualifying children): 2

Line 98 (Federal credit): 68

Line 35 (Total of lines 29 through 34): 405

Line 37 (Total Tax): 0

Line 39 (Amount you OVERPAID): 405

Line 42 (Nebraska campaign finance contribution): 5

Line 43 (Amount you want REFUNDED): 400

Line 44a (Routing Number): 104000058 Line 44b (Type of Account): 2 (SAVINGS) Line 44c (Account Number): 1316184548

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1** (IOWA)

Line 58 (Nebraska Income Tax): 937

Line 59 (Adjusted gross income derived from another state): 18000

Line 60 (Calculated Tax Credit): 456

Line 61 (Tax due and paid to another state): 665

Line 62 (Maximum tax credit): 456

#### **NEBRASKA TEST #5**

FORMS INCLUDED: FORM 1040, FORM W-2(1), FORM 1040 SCHEDULE A,

FORM 1040N, FORM 1040N SCHEDULE I, BONUS DEPRECIATION SUBTRACTION WORKSHEET

Names: TEST E RATT and WHARF B RATT

Social Security Numbers: **400-00-6205** and **400-00-6251** Taxpayer Date(s) of Birth: **6/10/1953** and **4/17/1957** 

Return Prepared by: PREPARER

## **FORM 1040:**

First Name, Initial and Last Name: TEST E RATT

Social Security Number: 400-00-6205

Spouse's First Name, Initial, and Last: WHARF B RATT

Spouse's Social Security Number: 400-00-6251

Home Address: **452 MOUSETRAP CT** City, State, and Zip: **GRANT, NE 69140** 

Do you want \$3 to go to the presidential campaign fund: YES

If filing joint, Does Taxpayers spouse want \$3 to go to this fund: YES

Filing Status: **MARRIED FILING JOINTLY**Number of boxes checked on 6a and 6b: **2**Line 6d (Total number of exemptions): **2** 

Line 7 (Wages): 13000

Line 8a (Taxable Interest): Line 10 (Taxable refunds): Line 12 (Business Income): Line 22 (Total income):

Line 27 (One-half of self-employment tax): 3261

Line 36 (Total adjustments): 3261

Line 37 (Adjusted gross income): **58389** Line 38 (Amount from line 34): **58389**  Line 40 (Itemized or standard deduction): 17571

Line 41 (Subtract line 40 from 38): 40818

Line 42 (Total exemptions): **6600** Line 43 (Taxable income): **34218** 

Line 44 (Tax): 4379

Line 46 (Total Tax): 4379

Line 56 (Total credits): 0

Line 57 (Subtract line 56 from line 46): 4379

Line 58 (Self-employment tax): 6521

Line 63 (Total tax): 10900

Line 64 (Income tax withheld): 2210

Line 65 (Estimated tax payments): 8500

Line 72 (Total payments): **10710** Line 76 (Amount you owe): **190** 

Taxpayers Occupation: **INVENTOR**Spouses Occupation: **SALES PERSON** 

Third Party Designee: YES

Third Party Name: **GEORGE BRETT** Third Party Phone: **402-227-2255** 

Third Party PIN: 38800

## FORM W-2 #1:

b. Employer's identification number: **47-0817852** 

c. Employer's name, address, and Zip Code:

THE CHEESE WAREHOUSE 16 RIVERSIDE DR GRANT, NE 69140

d. Employee's social security number: 400-00-6251

e. Employee's name (first, m.i., last): WHARF B RATT

f. Employee's address and Zip code: **452 MOUSETRAP CT GRANT, NE 69140** 

Box 1 (Wages, tips, etc.): 13000.00

Box 2 (Federal Income Tax Withheld): **2210.00** 

Box 3 (Social Security wages): 13000.00

Box 4 (Social Security tax withheld): 806.00

Box 5 (Medicare wages and tips): 13000.00

Box 6 (Medicare tax withheld): 189.00

Box 15 (State and State ID Number): NE 4545001

Box 16 (State Wages): 13000.00

Box 17 (State Income tax withheld): 1000.00

## **FORM SCHEDULE A:**

Name from FORM 1040: TEST E & WHARF B RATT

Your social security number: **400-00-6205** Line 1 (Medical and dental expenses): **5000** 

Line 2 (Form 1040, line 38): 58389

Line 3 (Line 2 times 7.5%): 4379

Line 4 (Line 1 minus line 3): **621** 

Line 5 (State and local income taxes): 1000

Line 6 (Real estate taxes): 4200

Line 7 (Personal property taxes): 450

Line 8 (Other taxes): 250

Line 9 (Add lines 5 through 8): 5900

Line 10 (Home mortgage interest): 6250

Line 14 (Add lines 10 through 13): 6250

Line 15 (Gifts by cash or check): 4800

Line 18 (Add lines 15 through 17): 4800

Line 28 (Is Form 1040, line 38 over \$150,500): No (X)

Line 28 (Your deduction not limited): 17571

## FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: TEST E AND WHARF B RATT

Home address: **452 MOUSETRAP CT** City, state and Zip: **GRANT, NE 69140** 

Primary's Social security number: **400-00-6205** Spouse's social security number: **400-00-6251** 

High School District Code: 6868020

Line 1 (Filing Status): (2) MARRIED FILING JOINT

Line 3 (Type of return): RESIDENT

Line 4 (Federal exemptions): 2

Line 5 (Federal adjusted gross income): **58389** 

Line 6 (Federal standard deduction): 8580

Line 7 (Total itemized deductions): 17571

Line 8 (State and local income taxes): 1000

Line 9 (Nebraska itemized deductions): 16571

Line 10 (Greater amount): 16571

Line 11 (Nebraska income before adjustments): 41818

Line 13 (Adjustments decreasing federal AGI): 2225

Line 14 (Nebraska tax table income): 39593

Line 15 (Income Tax): 1506

Line 17 (Total Nebraska tax): 1506

Line 18 (Amount from line 17): 1506

Line 19 (Personal exemption credit): 212

Line 27 (Total nonrefundable credits): 212

Line 28 (Subtract line 27 from line 18): 1294

Line 29 (Nebr. income tax withheld): 1000

Line 30 (2006 estimated tax payments): 500

Line 35 (Total of lines 29 through 34): **1500** 

Line 37 (Total tax and Form 2210N penalty): 1500

Line 39 (Amount OVERPAID): 206

Line 41 (Endangered species fund donation): 6

Line 43 (Amount to be refunded): 200

## FORM 1040N, Nebraska Schedule I:

Part B - Adjustments Decreasing Federal AGI

Line 48 (State income tax refund deduction): 1250

Line 52 (Nebraska College Savings Plan): 500

Line 53 (Bonus depreciation subtraction): 300

Line 54 (Section 179 subtraction): 175

Line 57 (Total adjustments decreasing income): 2225

## **BONUS DEPRECIATION SUBTRACTION WORKSHEET:**

Tax Year 2002 (Column A): 625

Totals (Column A): **625** Totals (Column B): **875** 

Multiply by .20 (Column A): **125** Multiply by .20 (Column B): **175** Amount to report on line 53: **300** 

## **NEBRASKA TEST #6**

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 2441-CHILD AND

DEPENDENT CARE EXPENSES, FORM 8801- CREDIT FOR PRIOR YEAR MINIMUM TAX, FORM 1040N, FORM

1040N - SCHEDULE I, NEBRASKA ADDITIONAL TAX RATE SCHEDULE, NEBRASKA MINIMUM OR

OTHER TAX WORKSHEET

Names: **TEST R PATIENCE** and **IONA M PATIENCE**Social Security Numbers: **400-00-6206** and **400-00-6261**Taxpayer Date(s) of Birth: **9/30/1961** and **2/11/1963** 

Return Prepared by: TAXPAYER

## Statement:

IONA M PATIENCE is a Native American residing within a reservation and her income is derived from sources within the boundaries of the reservation.

TEST R PATIENCE earned \$ 150,000 outside of the boundaries of the reservation. He also operated a part time business which is outside the boundaries of the reservation. TEST R PATIENCE is not a Native American.

TEST R PATIENCE passed away on October 15, 2006. IONA M PATIENCE did not remarry in 2006. IONA M PATIENCE filed a married filing joint return as a surviving spouse.

## **FORM 1040:**

(Written across top of return): **DECEASED TEST R PATIENCE 10/15/2006** 

First Name, Initial and Last Name: **TEST R PATIENCE** 

Social Security Number: 400-00-6206

Spouse's First Name, Initial and Last Name: IONA M PATIENCE

Spouse's Social Security Number: 400-00-6261

Home Address: 1614 STOCK RD

City, State, and Zip: **PENDER NE 68047** 

Do you want \$3.00 to go to the Presidential Campaign Fund: **YES** If a joint return, does your spouse want \$3.00 to go to this Fund: **YES** 

Filing Status: (2) MARRIED FILING JOINTLY

Box 6a (Yourself): **X** Box 6b (Spouse): **X** 

Number of boxes checked on 6a and 6b: 2

Line 6c: Dependent #1 Name: CHARLES PATIENCE

Social Security Number: 400-00-6262

Relationship: **SON** 

Qualifying Child for the Tax Credit: (X)

Line 6c: Dependent #2 Name: BETTY PATIENCE

Social Security Number: 400-00-6263

Relationship: **DAUGHTER** 

Qualifying Child for the Tax Credit: (X)

Number of children on 6c who lived with you: 2

Line 6d (Total number of exemptions): 4 Line 7 (Total wages, tips, etc): **174000** 

Line 12 (Business income): 1000

Line 22 (Total income): **175000** 

Line 37 (Adjusted gross income): **175000** Line 38 (Amount from line 37): **175000** 

Line 40 (Itemized or standard deduction): 10300

Line 41 (Subtract line 40 from line 38): **164700** 

Line 42 (Multiply \$3300 by the total number of exemptions): **13200** Line 43 (Taxable income): **151500** 

Line 44 (Tax): 31824

Line 46 (Add lines 44 and 45): 31824

Line 48 (Credit for child care expenses): 1200

Line 55 (Other Credits):**1000** Line 55b (Form 8801): **X** Line 56 (Total Credits): **2200** 

Line 57 (Subtract line 56 from line 46): 29624

Line 63 (Total tax): 29624

Line 64 (Federal income tax withheld): 39800

Line 72 (Total payments): 39800

Line 73 (Amount you OVERPAID): 10176

Line 74a (Amount REFUNDED TO YOU): 10176

Line 74b (Routing number): 104000058

Line 74c (Savings): X

Line 74d (Account number): **149162536**Third Party Designee: **NO** 

Taxpayers Occupation: UNDERWRITER

Spouse's Occupation: CFO

Daytime Phone Number: (402) 663-8463

(Written under signature line): FILING AS SURVIVING SPOUSE

## Form W-2 #1:

b. Employer's identification number: 47-2442825

c. Employer's name, address, and Zip Code:

## NIEDLE'S FINANCING 147 HAYSTACK AVE PENDER NE 68047

- d. Employee's social security number: 400-00-6206
- e. Employee's name (first, m.i., last): TEST R PATIENCE
- f. Employee's address and Zip code: 1614 STOCK ROAD PENDER NE 68047
- Box 1 (Wages, tips, etc.): **150000**
- Box 2 (Federal income tax withheld): 35000
- Box 3 (Social security wages): 150000
- Box 4 (Social security tax withheld): **5840**
- Box 5 (Medicare wages and tips): 150000
- Box 6 (Medicare tax withheld): 1366
- Box 15 (State and state ID number): NE 169289
- Box 16 (State wages): **150000**
- Box 17 (State income tax withheld): 9750

## Form W-2 #2:

- b. Employer's identification number: **47-0343729**
- c. Employer's name, address, and Zip Code:

## PENDER TRACTOR AND IMPLEMENTS 1400 S 1<sup>ST</sup> ST PENDER, NE 68047

- d. Employee's social security number: 400-00-6261
- e. Employee's name (first, m.i., last): IONA M PATIENCE
- f. Employee's address and Zip code: 1614 STOCK RD

**PENDER NE 68047** 

- Box 1 (Wages, tips, etc.): 24000
- Box 2 (Federal income tax withheld): 4800
- Box 3 (Social security wages): 24000
- Box 4 (Social security tax withheld): 1488
- Box 5 (Medicare wages and tips): 24000

Box 6 (Medicare tax withheld): 348

Box 15 (State and state ID number): NE 7563696

Box 16 (State wages): 24000

Box 17 (State income tax withheld): 0

## FORM 2441 CHILD AND DEPENDENT CARE EXPENSES

## PART I

Line 1a (Care provider's name): PENDERCARE

Line 1b (Address) 1700 CARING ST

**PENDER, NE 68047** 

Line 1c (SSN): **47-0256441** Line 1d (Amount paid) : **2500** 

Line 1a (Care provider's name): **KIDS R US** Line 1b (Address) **1400 PLAYGROUND CT** 

**PENDER, NE 68047** 

Line 1c (SSN): **47-0324625** Line 1d (Amount paid): **1500** 

(ON BOTTOM OF PAGE TWO OF FORM 2441):

Line 1a (Care provider's name): ABC DAYCARE

Line 1b (Address) 1617 STOCK RD

**PENDER, NE 68047** 

Line 1c (SSN): **47-4410361** Line 1d (Amount paid): **1000** 

Line 1a (Care provider's name): XYZ DAYCARE

Line 1b (Address)1716 STOCK RD

**PENDER, NE 68047** 

Line 1c (SSN): **47-1441690** Line 1d (Amount paid): **1000** 

## **PART II**

Line 2a (Qualifying person's name): CHARLES PATIENCE

Line 2b (Qualifying person's SSN): 400-00-6262

Line 2c (Qualifying expenses): 3000

Line 2a (Qualifying person's name): BETTY PATIENCE

Line 2b (Qualifying person's SSN): 400-00-6263

Line 2c (Qualifying expenses): 3000

Line 3 (Total): 6000

Line 4 (Earned Income): 150000

Line 5 (Spouse's Earned Income): 24000

Line 6 (Smallest of lines 3,4, or 5): 6000

Line 7 (Form 1040, line 38): 175000

Line 8 (Decimal amount): .20

Line 9 (Line 6 times line 8): 1200

Line 10 (Line 46 minus line 47): 31824

Line 11 (Smaller of line 9 or line 10): 1200

## FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX:

## **PARTI**

Line 1: **0** 

Line 2: 0

Line 3: **0** 

Line 4: 0

Line 15: **0** 

## **PART II**

Line 16: **0** 

Line 17: **0** 

Line 18: 0

Line 19 (Minimum tax credit carryforward): 1000

Line 20: **0** 

Line 21 (Combine lines 18, 19, and 20): 1000

Line 22 (2005 regular income tax liability): 30624

Line 23: 0

Line 24 (Line 22 minus line 23): 30624

Line 25 (Minimum tax credit): 1000

Line 26 (Minimum tax credit carryforward): 0

## **FORM 1040N:**

(Written across top of return): **DECEASED** 

First name, m.i., last name: TEST R AND IONA M PATIENCE

Home address: 1614 STOCK RD

City, Town, or Post Office: **PENDER NE 68047** Your social security number: **400-00-6206** Spouse's social security number: **400-00-6261** 

High School District Code: 9087001

(1) (X) Deceased (First name and date of death): TEST 10/15/2006

Line 1 (Federal filing status): (2) MARRIED FILING JOINT

Line 3 (Type of return): **RESIDENT** 

Line 4 (Federal exemptions): 4

Line 5 (Federal adjusted gross income): 175000

Line 6 (Nebraska standard deduction): 8580

Line 10 (Greater amount from line 6): 8580

Line 11 (Nebraska income before adjustments): 166420

Line 13 (Adjustment decreasing federal AGI): 24000

Line 14 (Nebraska taxable income): 142420

Line 15 (Nebraska income tax): 8465

Line 17 (Total Nebraska tax before exemptions): 8465

Line 18 (Amount from line 17): 8465

Line 19 (Personal Exemption Credit for Residents): 424

Line 20 (AMT credit): 296

Line 20 (Check box if taking AMT credit): X

Line 25 (Dependent/child care credit): 300

Line 27 (Total nonrefundable credits): 1020

Line 28 (Subtract line 27 from line 18): 7445

Line 29 (Nebraska income tax withheld): 9750

Line 35 (Total of lines 29 through 34): 9750

Line 37 (Total tax add lines 28 and 36): 7445

Line 39 (Subtract line 37 from line 35): 2305

Line 43 (Amount you want REFUNDED): 2305

(Written under signature line): FILING AS SURVIVING SPOUSE

## FORM 1040N, NE Schedule I:

Name from FORM 1040: TEST R & IONA M PATIENCE

Primary social security number: 400-00-6206

Part B

Line 56 (Other adjustments decreasing taxable income):

**NATIVE AMERICAN RESERVATION INCOME 24000** 

Line 57 (Total adjustments decreasing income): 24000

## **NEBRASKA ADDITIONAL TAX RATE SCHEDULE**

Line 1 (Tax Table tax): 8360

Line 2 (Tax from Additional Tax Rate Schedule): 105

Line 3 (Total tax): 8465

## NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 1 (Credit for prior year minimum tax): 1000

Line 4 (Subtotal): **1000** 

Line 5 (Total Line 4 times .296): 296

## **NEBRASKA TEST #7**

FORMS INCLUDED: FORM 1040, FORM 1040 SCHEDULE A, FORM W-2 (1),

**FORM 1040N, FORM 2210N** 

Name: **TEST E DRIVER** 

Social Security Number: 400-00-6207 Taxpayer Date of Birth: 05/29/1939 Return Prepared by: TAXPAYER

## Statement:

TEST E DRIVER was a Nebraska resident in 2006 who moved to Toronto, Ontario after January 1, 2007.

Balance due payment will be made with a direct debit according to the instructions below.

## **FORM 1040:**

First Name, Initial and Last Name: TEST E DRIVER

Social Security Number: 400-00-6207 Home Address: 828 KINGSTON RD

City, State, and Zip: **TORONTO ON CANADA M4E 1S2**Do you want \$3 to go to the presidential campaign fund: **NO** 

Filing Status: **SINGLE** Box 6a (Yourself): **X** 

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions): 1 Line 7 (Total wages, tips, etc.): 47000

Line 8a (Taxable Interest): **429** Line 10 (Taxable refunds, etc): **571** Line 22 (Total income): **48000** 

Line 37 (Adjusted gross income): **48000** Line 38 (Amount from line 37): **48000** 

Line 39a (You were born before Jan 2, 1942): X

Line 39a (Total boxes checked): 1 Line 40 (Itemized deductions): 8100 Line 41 (Subtract line 40 from 38): 39900

Line 42 (Total exemptions): **3300** Line 43 (Taxable income): **36600** 

Line 44 (Tax): 5714

Line 46 (Add lines 44 and 45): **5714** 

Line 57 (Subtract line 56 from line 46): 5714

Line 63 (Total tax): 5714

Line 64 (Federal income tax withheld): 6240

Line 72 (Total payments): 6240

Line 73 (Amount you OVERPAID): 526

Line 74a (Amount you want REFUNDED): 526

Taxpayer's Occupation: TAXI DRIVER

Third Party Designee: NO

## **FORM SCHEDULE A:**

Name from FORM 1040: TEST E DRIVER

Your social security number: 400-00-6207

Line 5 (State and local income taxes): 0

Line 6 (Real estate taxes): 1000

Line 8 (Other taxes): VEHICLE 500

Line 9 (Add lines 5 through 8): 1500

Line 10 (Home mortgage interest, etc.): 5000

Line 14 (Add lines 10 through 13): 5000

Line 15 (Gifts by cash, etc.): 1200

Line 16 (Other than by cash or check): 400

Line 18 (Add lines 15 through 17): 1600

Line 28 NO (Your deduction is not limited): X

Line 28 (Total itemized deductions): 8100

## FORM: W-2 #1:

b. Employer's identification number: 02-7292764

c. Employer's name, address, and Zip Code:

## SUNSET MOTORSPEEDWAY

4000 N 98<sup>TH</sup> ST

**LINCOLN NE 68522** 

- d. Employee's social security number: 400-00-6207
- e. Employee's name (first, m.i., last): TEST E DRIVER
- f. Employee's address and Zip code: 828 KINGSTON RD

## TORONTO, ON CANADA M4A 1S2

- Box 1 (Wages, tips, etc.): 47000
- Box 2 (Federal income tax withheld): 6240
- Box 3 (Social security wages): 47000
- Box 4 (Social security tax withheld): 2914
- Box 5 (Medicare wages and tips): 47000
- Box 6 (Medicare tax withheld): 682
- Box 15 (State and ID number): **NE 2163438**
- Box 16 (State wages, tips, etc.): 47000
- Box 17 (State income tax): 1000

## **FORM 1040N Nebraska Individual Income Tax Return:**

First name, m.i., last name: TEST E DRIVER

Home address: 828 KINGSTON RD

City, state and Zip: TORONTO ON CANADA M4E 1S2

Primary's Social security number: 400-00-6207

High School District Code: 5555001

Line 1 (Filing Status): SINGLE

Line 2a (Check if you were (1) 65 or older): X

Line 3 (Type of return): RESIDENT

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): **48000** Line 6 (Federal standard deductions): **6380** 

Line 7 (Total itemized deductions): 8100

Line 9 (Nebraska itemized deductions): 8100

Line 10 (Greater amount): 8100

Line 11 (Nebraska income before adjustments): 39900

Line 13 (Adjustments decreasing AGI): 571

Line 13 (If the amount on line 13 is ... check this box): X

Line 14 (Nebraska tax table income): 39329

Line 15 (Income Tax): 1931

Line 17 (Total Nebraska tax): **1931** Line 18 (Amount from line 17): **1931** 

Line 19 (Personal exemption credit): **106** 

Line 27 (Total nonrefundable credits): 106

Line 28 (Subtract line 27 from line 18): **1825** 

Line 29 (Nebr. Income tax withheld): 1000

Line 35 (Total of lines 29 through 34): 1000

Line 36 (Underpayment penalty): 27

Line 37 (Total tax and 2210N penalty, lines 28 and 36): 1852

Line 38 (Total amount due): 852

## This is a Direct Debit Return for Nebraska requiring the following information:

1. (Routing Number): **104907025** 

2. (Account Number):1233377763. (Type of Account): Checking

4. (Debit Date): **04/15/2007** 

5. (Debit amount): **851** 

## **FORM 2210N Individual Underpayment of Estimated Tax**

Name: **TEST E DRIVER** 

Address: 828 KINGSTON RD

**TORONTO ON CANADA M4E 1S2** 

Social Security Number: 400-00-6207

Line 1: **1825** 

Line 2: 0

Line 3: **1825** 

Line 4: 1642.50

Line 5: **1000** 

Line 6: **825** 

Line 7: 1600

Line 8: **1600** Line 10a: **400** Line 11a: **250** 

Line 15a: **250** Line 17a: **150** 

Line 19a: **150** 

Line 20a: 6/15/2006

Line 21a: 61

Line 22a (line a): 1.50

Line 10b: **400** 

Line 11b: 250

Line 13b: **250** 

Line 14b: 150

Line 15b: 100

Line 16b: 0

Line 17b: 300

Line 19b: **300** 

Line 20b: 9/15/2006

Line 21b: 92

Line 22b (line a): 4.54

Line 10c: 400

Line 11c: 250

Line 13c: 250

Line 14c: 300

Line 15c: 0

Line 16c: 50

Line 17c: 400

Line 19c: 450

Line 20c: 1/15/2007

Line 21c: 122

Line 22c (line a): **7.92** Line 22c (line b): **1.48** 

Line 10d: 400

Line 11d: 250

Line 13d: 250

Line 14d: 450

Line 15d: 0

Line 16d: 200

Line 17d: 400

Line 19d: 600

Line 20d: 4/15/2007

Line 21d: 90

Line 22d (line b): 11.84

#### **NEBRASKA TEST #8**

FORMS INCLUDED: FORM 1040, FORM W-2 (3), FORM 1099-R, FORM 1040N, SCHEDULE II (2), NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Name: TEST T RETIRE

Social Security Number: 400-00-6208 Taxpayer Date of Birth: 05/29/1943 Return Prepared by: TAXPAYER

#### **FORM 1040:**

First Name, Initial and Last Name: TEST T RETIRE

Social Security Number: 400-00-6208

Home Address: 3110 S 48TH ST

City, State, and Zip: LINCOLN NE 68516

Do you want \$3 to go to the presidential campaign fund: NO

Filing Status: **SINGLE** Box 6a (Yourself): **X** 

Number of boxes checked on 6a and 6b: 1 Line 6d (Total number of exemptions): 1 Line 7 (Total wages, tips, etc.): 24681

Line 8a (Taxable interest): **484** Line 15b (Taxable Amount): **2400** Line 22 (Total income): **27565** 

Line 37 (Adjusted gross income): **27565** Line 38 (Amount from line 36): **27565** 

Line 39a (You are blind): X

Line 39a (Total boxes checked): 1 Line 40 (Standard deduction): **6400** 

Line 41 (Subtract line 40 from 38): 21165

Line 42 (Total exemptions): **3300** Line 43 (Taxable income): **17865** 

Line 44 (Tax): 2304

Line 46 (Add lines 44 and 45): 2304

Line 57 (Subtract line 56 from line 46): 2304

Line 60 (Tax on IRA'S, other ret plans, and MSAs): 240

### THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.

Line 63 (Total tax): 2544

Line 64 (Federal income tax withheld): 2986

Line 72 (Total payments): **2986** Line 73 (Amount overpaid): **442** 

#### Line 74a (Amount refunded): 442

Taxpayers Occupation: CONSULTANT

Third Party Designee: NO

Daytime Phone Number: (402) 489-1967

#### **FORM W-2 #1:**

- b. Employer's identification number: 47-5145146
- c. Employer's name, address, and Zip Code:

ABC CONSULTING 2002 DOUGLAS ST OMAHA NE 68120

- d. Employee's social security number: 400-00-6208
- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: **3110 SOUTH 48<sup>TH</sup> ST LINCOLN NE 68516**
- Box 1 (Wages, tips, etc.): 9729.00
- Box 2 (Federal Income tax withheld): 1167.48
- Box 3 (Social Security wages): 9729.00
- Box 4 (Social Security tax withheld): 603.20
- Box 5 (Medicare wages and tips): 9729.00
- Box 6 (Medicare tax withheld): 141.07
- Box 15 (State and State ID Number): NE 553107
- Box 16 (State Wages): 9729.00
- Box 17 (State Income tax withheld): 145.94

#### FORM W-2 #2:

- b. Employer's identification number: 47-5145146
- c. Employer's name, address, and Zip Code:

ABC CONSULTING 2002 DOUGLAS ST OMAHA NE 68120

- d. Employee's social security number: 400-00-6208
- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: **3110 SOUTH 48<sup>TH</sup> ST LINCOLN NE 68516**
- Box 1 (Wages, tips, etc.): **10027.00**
- Box 2 (Federal Income tax withheld): 1203.24
- Box 3 (Social Security wages): 10027.00
- Box 4 (Social Security tax withheld): 621.67
- Box 5 (Medicare wages and tips): 10027.00
- Box 6 (Medicare tax withheld): 145.39
- Box 15 (State and State ID Number): IA 5 8512
- Box 15 (State and State ID Number): KS 27 171348
- Box 16 (State Wages): 4729.00

Box 16 (State Wages): **5298.00** 

Box 17 (State Income tax withheld): **106.40** Box 17 (State Income tax withheld): **105.96** 

#### FORM W-2 #3:

b. Employer's identification number: **37-734349** c. Employer's name, address, and Zip Code:

#### THE RAILROAD GAMEWORKS 8444 STEAM ENGINE DR COUNCIL BLUFFS, IA 51515

- d. Employee's social security number: 400-00-6208
- e. Employee's name (first, m.i., last): TEST T RETIRE
- f. Employee's address and Zip code: **3110 SOUTH 48<sup>TH</sup> ST LINCOLN NE 68516**
- Box 1 (Wages, tips, etc.): 4925.00
- Box 2 (Federal Income tax withheld): 615.63
- Box 3 (Social Security wages): 4925.00
- Box 4 (Social Security tax withheld): 305.35
- Box 5 (Medicare wages and tips): 4925.00
- Box 6 (Medicare tax withheld): 71.41
- Box 15 (State and State ID Number): IA 5 2764
- Box 16 (State Wages): 4925.00
- Box 17 (State Income tax withheld): 110.81

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS** 

301 S 15

**LINCOLN, NE 68521** 

PAYER'S FEDERAL ID: 47-7296768
RECIPIENT'S NAME: TEST T RETIRE

3110 SOUTH 48<sup>TH</sup> ST LINCOLN, NE 68516

RECIPIENT'S SSN: 400-00-6208 Line 1 (Gross distribution): 2400 Line 2a (Taxable amount): 2400 Line 7 (Distribution code): 1

#### FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: TEST T RETIRE

Home address: 3110 S 48<sup>TH</sup> ST

City, state and Zip: LINCOLN NE 68516

Primary's Social security number: 400-00-6208

High School District Code: **5555001** Line 1 (Filing Status): **SINGLE** 

Line 2a (Check if you were): (2) Blind X

Line 3 (Type of return): **RESIDENT** 

Line 4 (Federal exemptions): 1

Line 5 (Federal adjusted gross income): 27565

Line 6 (Federal standard deduction): 6380

Line 10 (Greater amount): 6380

Line 11 (Nebraska income before adjustments): 21185

Line 14 (Nebraska tax table income): 21185

Line 15 (Income Tax): 789

Line 16 (Nebraska minimum or other tax): 71

Line 17 (Total Nebraska tax): **860** Line 18 (Amount from line 17): **860** 

Line 19 (Personal exemption credit): 106

Line 20 (Credit for tax paid to another state): 466

Line 27 (Total nonrefundable credits): 572

Line 28 (Subtract line 27 from line 18): 288

Line 29 (Nebr. Income tax withheld): 146

Line 35 (Total of lines 29 through 34): 146

Line 37 (Total tax): 288

Line 38 (Total amount due):142

### FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1** (IOWA)

Line 58 (Nebraska Income Tax): 860

Line 59 (Adjusted gross income derived from another state): 9654

Line 60 (Calculated Tax Credit): 301

Line 61 (Tax due and paid to another state): 353

Line 62 (Maximum tax credit): 301

### FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #2** (KANSAS)

Line 58 (Nebraska Income Tax): 860

Line 59 (Adjusted gross income derived from another state): 5298

Line 60 (Calculated Tax Credit): 165

Line 61 (Tax due and paid to another state): 165

Line 62 (Maximum tax credit): 165

#### NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): 240

Line 4 (Subtotal): 240 Line 5 (Total): 71

#### Nebraska TEST #9

FORMS INCLUDED: FORM 1040, SCHEDULE A, FORM W-2 (2),

#### FORM 3903 MOVING EXPENSES, FORM 1040N, NEBRASKA FORM 2441N, REFUNDABLE CHILD CARE CREDIT WORKSHEET

NOTE: Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Names: TEST N SOLDIER and AMY A SOLDIER

Social Security Numbers: 400-00-6209 and 400-00-6291

Taxpayer Date(s) of Birth: 8/6/1980 and 3/22/1979

Return Prepared by: **TAXPAYER** 

#### **FORM 1040:**

First Name, Initial and Last Name: TEST N SOLDIER

Social Security Number: 400-00-6209

Spouse's First Name, Initial, and Last Name: AMY A SOLDIER

Spouse's Social Security Number: 400-00-6291

Home Address: 1801 E ST

City, State, and Zip: **GRAND ISLAND NE 68802** 

Do you want \$3 to go to the presidential campaign fund: NO

If joint return, Does your spouse want \$3.00 to go to this fund: **NO** 

Filing Status: **MARRIED FILING JOINTLY**Number of boxes checked on 6a and 6b: 2

Line 6c: Dependent #1 Name: JUNIOR SOLDIER

Social Security Number: 400-00-6292

Relationship: **SON** 

Qualifying child for tax credit: (X)

Dependent #2 Name: SALLY SOLDIER

Social Security Number: 400-00-6293

Relationship: **DAUGHTER** 

Qualifying child for tax credit: (X)

Number of children who lived with you: 2 Line 6d (Total number of exemptions): 4 Line 7 (Total wages, tips, etc.): 30681

Line 8a (Taxable interest): **121** Line 22 (Total income): **30802** Line 26 (Moving expenses): **5750** 

Line 36 (Total lines 23 through 35): Line 37 (Adjusted gross income): Line 38 (Amount from line 37): Line 40 (Itemized deduction): Line 41 (Subtract line 40 from 38):

Line 42 (Total exemptions): 13200

Line 43 (Taxable income): 0

Line 44 (Tax): 0

Line 46 (Add lines 44 and 45): 0

Line 48 (Credit for child care expenses): **0** 

Line 56 (Total credits): 0

Line 57 (Subtract line 56 from line 46): 0

Line 63 (Total tax): 0

Line 64 (Federal income tax withheld): 4531

Line 66a (Earned Income Credit): 1616

Line 72 (Total payments): 6147

Line 73 (Amount you OVERPAID): 6147

Line 74a (Amount you want REFUNDED): 6147

Taxpayers Occupation: **SOLDIER** Spouse's occupation: **LIBRARIAN** 

Third Party Designee: NO

Daytime phone number: (308) 632-1917

#### **FORM SCHEDULE A:**

Name from FORM 1040: TEST N & AMY A SOLDIER

Your social security number: **400-00-6209** Line 5 (State and local income taxes): **609** 

Line 6 (Real estate taxes): 1200

Line 8 (Other taxes): CAR 250

Line 9 (Add lines 5 through 8): 2059

Line 10 (Home mortgage interest, etc.): 8441

Line 14 (Add lines 10 through 13): 8441

Line 16 (Other than by cash or check...): 3068

Line 18 (Add lines 15 through 17): 3068

Line 28 NO (Your deduction is not limited): X

Line 28 (Total itemized deductions): 13568

#### FORM: W-2 #1:

- b. Employer's identification number: **01-1775003**
- c. Employer's name, address, and Zip Code:

#### DEFENSE FINANCE & ACCOUNTING 1776 MILITARY RD INDIANAPOLIS. IN 39111

- d. Employee's social security number: 400-00-6209
- e. Employee's name (first, m.i., last): TEST N SOLDIER
- f. Employee's address and Zip code: 1801 E STREET

**GRAND ISLAND, NE 68802** 

- Box 1 (Wages, tips, etc.): **25681.00**
- Box 2 (Federal income tax withheld): 3916.35
- Box 3 (Social security wages): 25681.00
- Box 4 (Social security tax withheld): 1592.22
- Box 5 (Medicare wages and tips): 25681.00
- Box 6 (Medicare tax withheld): 372.37
- Box 15 (State and ID number): **NE 1776115**

Box 16 (State wages, tips, etc.): 25681.00

Box 17 (State income tax): **559.38** 

#### FORM: W-2 #2

- b. Employer's identification number: 47-1491625
- c. Employer's name, address, and Zip Code:

### GRAND ISLAND LIBRARIES 2027 SOUTH STREET

### GRAND ISLAND NE 68801

- d. Employee's social security number: 400-00-6291
- e. Employee's name (first, m.i., last): AMY A SOLDIER
- f. Employee's address and Zip code: 1801 E ST

#### **GRAND ISLAND NE 68802**

- Box 1 (Wages, tips, etc.): 5000.00
- Box 2 (Federal income tax withheld): 615.00
- Box 3 (Social security wages): 5000.00
- Box 4 (Social security tax withheld): 310.00
- Box 5 (Medicare wages and tips): 5000.00
- Box 6 (Medicare tax withheld): 72.50
- Box 15 (State and ID number): NE 729343
- Box 16 (State wages, tips, etc.): **5000.00**
- Box 17 (State income tax): 49.95

#### **FORM 3903 Moving Expenses**

- Line 1 (Transportation and storage): 3500
- Line 2 (Travel): 2250
- Line 3 (Add lines 1 and 2): 5750
- Line 4 (Employer paid amount): 0
- Line 5 (Is line 3 more than line 4): (Yes X) 5750

#### Distance Test, FORM 3903

Line 1: 3500

Line 2: 2

Line 3: **3498** 

Is line 3 at least 50 miles? Yes (X)

#### FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: TEST N & AMY A SOLDIER

Home address: 1801 E ST

City, state and Zip: **GRAND ISLAND NE 68802**Primary's Social security number: **400-00-6209**Spouse's Social Security Number: **400-00-6291** 

High School District Code: 4040002

(2) Active Military: X

Line 1 (Filing Status): MARRIED FILING JOINT

Line 3 (Type of return): **RESIDENT**Line 4 (Federal exemptions): **4** 

Line 5 (Federal adjusted gross income): 25052

If you entered -0- on Form 1040 lines 44, 45, and 60, see instructions...Check box: X

Line 17 (Total Nebraska tax): **0** Line 18 (Amount from line 17): **0** 

Line 28 (Subtract line 27 from line 18): 0

Line 29 (Nebr. Income tax withheld): 609

Line 32 (Child/Dependent care refundable credit): 418

Line 34 (Earned income credit): **129**Line 97 (Qualifying children): **2** 

Line 98 (Federal credit): **1616** 

Line 35 (Total of lines 29 through 34): 1156

Line 37 (Total tax): 0

Line 39 (Amount OVERPAID): 1156

Line 43 (Amount to be REFUNDED): 1156

#### Form 2441N, Nebraska Child and Dependent Care Expenses:

Line 1a (Care provider's name): Islander Daycare

Line 1b (Address): 1441 Hickory Dr

**Grand Island NE 68802** 

Line 1c (Identifying number): 47-1725619

Line 1d (Amount paid): 2400

Line 2a (Qualifying person's name): **JUNIOR SOLDIER SALLY SOLDIER** 

Line 2b (SSN): **400-00-6292 400-00-6293** 

Line 2c (Qualified expenses): 1200

1200

Line 3 (Total of lines 2c): **2400** Line 4 (Earned Income): **25681** Line 5 (Spouse's Income): **5000** 

Line 6 (Smallest): 2400

Line 7 (Amount from Form 1040N, line 5): 25052

Line 8 (Decimal Amount): .29 Line 9: (Line 6 times line 8): 696

#### Nebraska Refundable Child Care Credit Worksheet

1: 696

2: **25052** 

3: 60%

4: **418** 

#### **NEBRASKA TEST #10**

FORMS INCLUDED: FORM 1040, FORM W-2 (2), FORM 1099-R, FORM 1040N, SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, FEDERAL TAX LIABILITY WORKSHEET

Names: **TEST T HAMMER and MARY B HAMMER**Social Security Numbers: **400-00-6210 and 400-00-6219**Taxpayer Date(s) of Birth: **5/26/1985 and 2/13/1985** 

Return Prepared by: TAXPAYER

#### **FORM 1040:**

First Name, Initial and Last Name: TEST T HAMMER

Social Security Number: 400-00-6210

Spouse's First Name, Initial, and Last Name: MARY B HAMMER

Spouse's Social Security Number: 400-00-6219

Home Address: 74 BUILDER DR

City, State, and Zip: TABLE ROCK NE 68447

Do you want \$3.00 to go to the Presidential Campaign Fund: **NO** If joint return, Does your spouse want \$3.00 to go to this fund: **NO** 

Filing Status: MARRIED FILING JOINTLY

Line 6a (Yourself): **X** Line 6b (Spouse): **X** 

Number of boxes on 6a and 6b: 2 Total number of exemptions 6d: 2 Line 7 (Total wages): 16597

Line 8a (Taxable interest): **703** Line 8b (Tax exempt interest): **4900** 

Line 15b (IRA distributions, taxable amount): 1000

Line 22 (Total Income): 18300

Line 37 (Adjusted Gross Income): **18300** Line 38 (Amount from line 37): **18300** 

Line 40 (Standard deduction): **10300** 

Line 41 (Subtract line 40 from line 38): **8000** 

Line 42 (Multiply \$3300 by total exemptions): 6600

Line 43 (Taxable Income): 1400

Line 44 (Tax): 141

Line 46 (Add lines 44 and 45): Line 56 (Add lines 47 through 55): Line 57 (Line 46 minus line 56): Line 60 (Additional tax on IRA):

### THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.

Line 63 (Total Tax): 241

Line 64 (Federal Income Tax Withheld): 1618

Line 72 (Total Payments): 1618

Line 73 (Amount you overpaid): 1377

Line 74a (Amount you want refunded to you): 1377

Taxpayers Occupation: **CARPENTER** Spouse's Occupation: BANK TELLER

Third Party Designee: NO

Daytime phone number: (308) 814-2497

#### FORM W-2 #1:

- b. Employer's identification number: 47-1723319
- c. Employer's name, address, and Zip Code:

**TIMELY BUILDERS** 12 BUILDER DR

- **TABLE ROCK NE 68447**
- d. Employee's social security number: 400-00-6210 e. Employee's name (first, m.i., last): TEST T HAMMER
- f. Employee's address and Zip code: 74 BUILDER DR

**TABLE ROCK NE 68447** 

- Box 1 (Wages, tips, etc.): 10714.29
- Box 2 (Federal Income tax withheld): 1044.62
- Box 3 (Social Security wages): 10714.29
- Box 4 (Social Security tax withheld): 664.27
- Box 5 (Medicare wages and tips): 10714.29
- Box 6 (Medicare tax withheld): 155.35
- Box 15 (State and State ID Number): NE 6252256
- Box 16 (State Wages): 10714.29
- Box 17 (State Income tax withheld): 128.57

#### FORM W-2 #2:

- b. Employer's identification number: 47-1578947
- c. Employer's name, address, and Zip Code:

TABLE ROCK BANK **1200 CENTRAL AVE TABLE ROCK NE 68447** 

- d. Employee's social security number: 400-00-6219
- e. Employee's name (first, m.i., last): MARY B HAMMER
- f. Employee's address and Zip code: 74 BUILDER DR

**TABLE ROCK NE 68447** 

- Box 1 (Wages, tips, etc.): **5882.35**
- Box 2 (Federal Income tax withheld): 573.53
- Box 3 (Social Security wages): 5882.35
- Box 4 (Social Security tax withheld): 364.71
- Box 5 (Medicare wages and tips): 5882.35
- Box 6 (Medicare tax withheld): 85.29
- Box 15 (State and State ID Number): NE 3882352

Box 16 (State Wages): **5882.35** Box 17 (State Income Tax): **50.00** 

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: SECURITY FUNDS

301 S 15th ST

**LINCOLN, NE 68522** 

PAYER'S FEDERAL ID: 47-7754541

RECIPIENT'S NAME: **TEST T HAMMER 74 BUILDER DR** 

**TABLE ROCK, NE 68447** 

RECIPIENT'S SSN: **400-00-6210** Line 1(Gross distribution): **1000** Line 2a(Taxable amount): **1000** 

Line 7 (Distribution code): 1

#### **FORM 1040N Nebraska Individual Income Tax Return:**

First name(s), initial(s), last name: **TEST T & MARY B HAMMER** 

Home address: 74 BUILDER DR

City, Town or Post Office: TABLE ROCK NE 68447

Your social security number: **400-00-6210** Spouse's social security number: **400-00-6219** 

High School District Code: 6774070

Line 1 (Federal filing status)(2): MARRIED FILING JOINT

Line 3 (Type of Return): (1) **RESIDENT** 

Line 4 (Federal exemptions): 2

Line 5 (Federal adjusted gross income): 18300

Line 6 (Nebraska standard deduction): 8580

Line 10 (Greater amount from line 6 or 9): 8580

Line 11 (Nebraska income before adjustments): 9720

Line 12 (Adjustments increasing federal AGI): 4900

Line 14 (Nebraska taxable income): 14620

Line 15 (Nebraska income tax): 482

Line 16 (Nebraska minimum or other tax): 30

Line 17 (Total Nebraska tax before exemptions): 512

Line 18 (Amount from Line 17): 512

Line 19 (Personal exemption credit): 212

Line 27 (Total nonrefundable credits): 212

Line 28 (Subtract line 27 from line 18): 241

If entering federal tax, check box: X

Line 29 (Nebr. income tax withheld): **179** Line 35 (Total of lines 29 through 34): **179** 

Line 37 (Total tax): 241

#### Line 38 (TOTAL AMOUNT DUE): 62

#### FORM 1040N, Nebraska Schedule I:

Part A - Adjustments Increasing Federal AGI

Line 45a (Total interest income . . .exempt from federal tax:

List types and total amount): CALIFORNIA BOND 4900

Line 45 (Enter the result of line 42a minus line 42b): 4900

Line 47 (Total adjustments increasing income): 4900

#### NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): 100

Line 4 (Subtotal): 100

Line 5 (Total): 30

#### FEDERAL TAX LIABILITY WORKSHEET

Enter federal tax before credits:

Line 1c (Form 1040, line 44): 141

Line 1c (Form 1040, line 45): 0

Line 1c (Form 1040, line 60): 100

Line 1c (Total tax - Form 1040): 241

Line 1 (Federal tax, total of 1a, 1b, 1c): 241

Line 2 (Nebraska Form 1040N, line 18 minus line 26): 300

Form

Income Tax Return for Single and Joint Filers With No Dependents (99) 2006

<b>1040EZ</b>	Joint Filers With No Dependents (99) 2006	OMB No. 1545	5-0074
Label (See page 11.)	Your first name and initial TEST N ERTIA  If a joint return, spouse's first name and initial  Last name  Last name  Last name	Your social security numb	1
Use the IRS label. Otherwise, please print	Home address (number and street). If you have a P.O. box, see page 11.  215 LAID BACK WAY	You must enter your SSN(s) above.	<b>A</b>
or type.  Presidential Election Campaign	City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.  LAZY POINT NE 69361	Checking a box below wi change your tax or refund	d.
(page 11)	Check here if you, or your spouse if a joint return, want \$3 to go to this fund ▶	∐ You ☐ Spo	ouse
Income	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.  Attach your Form(s) W-2.	1 4,400.	.00
Attach Form(s) W-2 here.	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2 500.	.00
Enclose, but do not attach, any payment.	3 Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	<sup>3</sup> 4,900.	00
апу раушени.	<ul> <li>4 Add lines 1, 2, and 3. This is your adjusted gross income.</li> <li>5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.</li> </ul>	4 4,000.	.00
	X You Spouse If no one can claim you (or your spouse if a joint return), enter \$8,450 if single; \$16,900 if married filing jointly. See back for explanation.	<sup>5</sup> 4,700.	.00
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0  This is your <b>taxable income.</b> ▶	<sub>6</sub> 200.	.00
<b>Payments</b>	7 Federal income tax withheld from box 2 of your Form(s) W-2.  8a Earned income credit (EIC).	7 650.	.00
and tax	b Nontaxable combat pay election. 8b	oa	
	9 Credit for federal telephone excise tax paid. Attach Form 8913 if required.	9	
	10 Add lines 7, 8a, and 9. These are your total payments.	10 650.	00
	11 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	11 21.	.00
Refund Have it directly	12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your <b>refund.</b> If Form 8888 is attached, check here ▶ □	12a <b>629</b> .	
deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.	▶ b Routing number       104000058       ▶ c Type: □ Checking       X Savings         ▶ d Account number       17719426173		
Amount you owe	13 If line 11 is larger than line 10, subtract line 10 from line 11. This is the <b>amount you owe.</b> For details on how to pay, see page 19.	13	
Third party	Do you want to allow another person to discuss this return with the IRS (see page 20)?	s. Complete the following.	X No
designee	Designee's Phone Personal ide name ▶ no. ▶ ( ) number (PIN	J) •	
Sign here	Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and be accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other to all information of which the preparer has any knowledge.	than the taxpayer) is based	
Joint return? See page 11.	Your signature  Date  Your occupation  COOK	Daytime phone number (402) 488-432	
Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation	, , , , , , , , , , , , , , , , , , , ,	
Paid	Preparer's signature Date Check if self-employed	Preparer's SSN or PTIN	
preparer's use only	Firm's name (or yours if self-employed), address, and ZIP code	-	

Form 1040EZ (2006) Page **2** 

#### Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 11.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2006. If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.
- You do not claim any dependents. For information on dependents, use TeleTax topic 354 (see page 6).
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-453, 455, and 456 (see page 6).
- The only tax credits you can claim are the earned income credit and the credit for the federal telephone excise tax. For information on credits, use TeleTax topics 601-608 and 610 (see page 6).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 12). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 13.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 6).

# Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see page 20.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

### Worksheet for dependents who checked one or both boxes on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

(keep a copy for your records)

A. Amount, if any, from line 1 on front . 4,400.00		
+ 300.00 Enter total	A	4,700.00
B. Minimum standard deduction	В	850.00
C. Enter the larger of line A or line B here	C	4,700.00
<b>D.</b> Maximum standard deduction. If <b>single</b> , enter \$5,150; if <b>married filing jointly</b> , enter \$10,300	D	5,150.00
E. Enter the smaller of line C or line D here. This is your standard deduction	E	4,700.00
F. Exemption amount.		
• If single, enter -0		
• If married filing jointly and—	F.	0.00
—both you and your spouse can be claimed as dependents, enter -0		
—only one of you can be claimed as a dependent, enter \$3,300.		
<b>G.</b> Add lines E and F. Enter the total here and on line 5 on the front	$G{-}$	4,700.00

4 400 00

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter \$8,450. This is the total of your standard deduction (\$5,150) and your exemption (\$3,300).
- Married filing jointly, enter \$16,900. This is the total of your standard deduction (\$10,300), your exemption (\$3,300), and your spouse's exemption (\$3,300).

## Mailing return

Mail your return by **April 16, 2007.** If you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia, you have until April 17, 2007. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

a Control number	5555	Void I I	For Official Use OMB No. 1545-0	•				
b Employer identification number (EIN) 11-6321571				<b>1</b> Wa	ges, tips, other compensation 4,400.00		ral income t	ax withheld
c Employer's name, address, and ZIP or LOAFERS SHOI		PPE		<b>3</b> So	cial security wages 4,400.00		al security to 273.0	
17A LOAFERS L				<b>5</b> Me	dicare wages and tips 4,400.00	6 Medi	care tax wit 64.0	
LAZY POINT, NE	E 6936	1		<b>7</b> So	cial security tips	8 Alloca	ated tips	
d Employee's social security number 400-00-6201				<b>9</b> Ad	vance EIC payment	10 Depe	ndent care	benefits
e Employee's first name and initial TEST N	Last name	١	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See i	nstructions	for box 12
215 LAID BACK	WAY			13 Statut emplo	ory Retirement Third-party yee plan sick pay	<b>12b</b>		
LAZY POINT, NE	E 6936	1		<b>14</b> Oth	ner	<b>12c</b>		
						<b>12d</b>		
f Employee's address and ZIP code								
15 State Employer's state ID number	<b>16</b> Sta	ate wages, tips, etc.	17 State incor	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name
NE 112176	4	,400.00	150.	00				
Wage and Ta	<u> </u>		חחו	זר	Department o	f the Treasur	y—Internal f	Revenue Service

Form W-2 Wage and lax Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Cat. No. 10134D

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Do Not Cut, Fold, or Staple Forms on This Page --Do Not Cut, Fold, or Staple Forms on This Page



### **Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents**

for the taxable year January 1, 2006 through December 31, 2006

FORM 1040NS **2006** 

 Read instructions on reverse side before completing PLEASE DO NOT WRITE IN THIS SPACE

First Name(s) and Initial(s)  TEST N  Current Home Address (Number and S  215 LAID BACK  City, Town, or Post Office  LAZY POINT	FRTΙΔ	ast Name				
Sale Current Home Address (Number and S	Street or Rural Route and	Box Number)				
Land BACK	WAY		Please	nhare		
City, Town, or Post Office	State		p Code carefu	(	8 4 5 6 7 8	9
LAZY POINT	NE	693	st	nown:	OUR NUMBERS OR	
				LETTERS. DO N	OT USE DOLLAR SIGN	VS.
Your Social Security Number 4 0 0 0 0 6	6 2 0 1		9	nool District Code:	0 4 0 0 0	
Number 4 0 0 0 6 Spouse's Social	3 2 0 1			using high school nning on page 17)	3 3 4 2 0 0	
Security Number			oodee begin	ming on page 17)		
#	eceased Taxpayer	Name:		Date of Death: _	/ /	
†		2 Can your paren	s (or someone else) clair	m you (or your spouse)	on their	
☐ (1) X Single (2) Mar	rried filing joint		No If Yes, check a			ouse
3 Federal adjusted gross income (					4,900.	00
ekin lines 4			al Form 1040EZ, line 11, and complete lines 10 t			
4 If you answered No on line 2 above						
<b>Yes</b> on line 2 above: Enter the sta	-				4,700.	00
5 Number of personal exemptions.				\		
enter "2". If you answered Yes o	on line 2: <b>singles</b> er	iter "0"; married fil	ers enter "0" if both "Yo	ou" and the		
"Spouse" boxes on line 2 are che	ecked, and enter "1"	if only one of these	e boxes is checked		5 0	
	_				200	00
6 Tax table income (line 3 minus li					200.	UU
7 Nebraska income tax (use the a					5	00
pages 21-28 of the Nebraska Inc	dividual income lax	Booklet). Enter tax	on this line		, 5.	00
8 Nebraska personal exemption cre	dit (line 5 multiplied b	v 106 00: if line 5 ic	O optor O)		0	00
Nebraska personal exemplion cre	ait (iirie 5 maitiplied b	y 100.00, ii liile o is	-o-, enter -o-)		,	00
9 TAX (subtract line 8 from line 7.	If line 8 is more than	line 7. enter -0-).			5.	00
10 Nebraska income tax withheld (a						
11 Nebraska earned income credit.						
Form 1040EZ – see instructions				11		
<b>12</b> Add lines 10 and 11					150.	00
13 If line 9 is greater than line 12, s						
Pay in full with return. If over \$30	00, you must comple	te Form 2210N. Se	ee instructions		3	
44 16 15-2 40 12 20224224522 15-2 0 2	ulatura et lima. O fue en li	na 10 Thia ia tha a			1.15	00
14 If line 12 is greater than line 9, s	ubtract line 9 from III	ne 12. This is the a	mount you OVERPAIL	0	145.	UU
5 15 Nongame and Endangered Spec	cies Fund donation (	of \$1.00 or more		(🔊 18	3	00
5 16 Nebraska Campaign Finance co				16	2	00
17 Amount of line 14 to be REFUND						00
refund, but if you file electronic				_	140.	00
Expectin	g a Refund? Have	it sent directly to	your bank account!	See instructions		
$^{4}$ <b>18a</b> Routing Number $  \   1 \     \   0 \     \   4$	9015	UT	18b Type of Account	1 = Checkir	ng 2 = Savings	S
(Enter 9 digits, first two digits must be 0		gh 32;	Direct Deposit			
use an actual check or savings account  18c Account Number		,	Deposit		aracters. Omit hyphens,	
5 8 6	5   1   8   8   9	0 9 3		leave any unused bo	s. Enter from left to right oxes blank.)	апо
Under penalties of perjury, I de	eclare that, as taxpayer or	preparer, I have examin	ed this return and to the bes	t of my knowledge and be	lief, it is correct and com	ıplete.
sign Your Signature		Date	Signature of Propa	rer if Other Than Taxpayer	Date	
here	(	)	Signature of Prepa	rer ir Omer man raxpayer	( )	
Spouse's Signature (if filing join	ntly, <b>both</b> must sign)	Daytime Phone	Address		Daytime Phone	e
Mail refund returns (or returns witho	ut navment) to: NER	DACKA DEDARTA	IENT OF DEVENUE D	O BOY 09012 1 INC	COLNINE SOCIOLO	012

#### INSTRUCTIONS

WHO CAN FILE THE 2006 FORM 1040NS? You can file Form 1040NS only if you filed the 2006 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

- 1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
- 2. You were not a full-year Nebraska resident in 2006 (your home was not located in Nebraska or you moved into or out of Nebraska in 2006).
- 3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
- 4. You are claiming a credit other than the personal exemption credit, the earned income credit, or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, a Nebraska Charitable Endowment Tax credit, or a Form 829N credit.
- 5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2006 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.

**PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS.** Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

**ACTIVE MILITARY.** Check the box for active military if you or your spouse are in the active military. See pages 4 and 13 of the Nebraska Individual Income Tax Booklet for additional information.

**DECEASED TAXPAYER.** Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

**DUE DATE.** Form 1040NS must be postmarked by April 16, 2007. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns (or returns without a payment), and P.O. Box 98934 if you are making a payment.** 

**ROUNDING TO WHOLE DOLLARS.** You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

**IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 11.** If you calculated no federal tax on line 11 of Federal Form 1040EZ check the box provided. Do not complete lines 4 through 8. Enter zero on line 9 and complete lines 10 through 18. **Caution:** If you qualified to file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

**LINE 4, STANDARD DEDUCTION.** If you answered "No" on line 2 and did not check either box, then enter 5,130.00 if you are single, and 8,580.00 if you are married. If you answered "Yes" on line 2, and filed Form 1040EZ, enter the amount from line 5 of the worksheet below.

Enter amount from line B of the federal standard deduct worksheet for dependents (If allowed minimum federal standard deduction of \$850, enter only \$810)	
Minimum state standard deduction	2. \$810
4. State standard deduction for single, enter \$5,130; married-joint enter \$8,580	
5. Enter the <b>smaller</b> of line 3 or line 4 here	5. 4,700

**LINE 7, NEBRASKA INCOMETAX.** Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

**LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT.** If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "106.00" on line 8. If "2" is entered on line 5, enter "212.00".

**LINE 10, INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, NEBRASKA EARNED INCOME CREDIT. Nebraska residents who have a federal earned income credit are allowed a state credit equal to 8% (.08) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ). You must attach a copy of Federal Form 1040EZ to your Nebraska return.

**LINE 13, AMOUNT YOU OWE.** Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See page 5 of instructions for Form 1040N. A tax due amount of less than \$2.00 need not be paid. If line 13 is \$300 or more, complete Nebraska Form 2210N and determine if you owe a penalty. If so, you must file Form 1040N instead of Form 1040NS. Checks written to the Department of Revenue may be presented for payment electronically.

**LINE 15, NONGAME AND ENDANGERED SPECIES FUND.** You can make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

**LINE 16, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION.** You may voluntarily contribute \$1.00 or more of your line 14 overpayment to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

**LINE 17.** An amount less than \$2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

**LINE 18.** See the line 44 instructions for Form 1040N on page 10 of the Nebraska Individual Income Tax Booklet.

Form	Depart	tment of the Treasury—Internal Reve	enue Service								
1040A	U.S	. Individual Income	Tax Return	(99)	200	6 IRS	Use Only	y—Do	o not writ	e or staple in this sp	pace.
Label	Your fir	st name and initial	Last name					\_	C	DMB No. 1545-0074	
(See page 18.)		-от г	O'OD		4					ial security numbe	_
AB		STE	O'GR/	AHAIV				4 ;		social security num	_
Use the	if a join	t return, spouse's first name and initial	Last name					'	spouse's	social security numi	ber
IRS label. H	Home a	address (number and street). If you have a	P.O. box, see page 1	8.			Apt. no.	╡ .	. Voi	u <b>must</b> enter	_
Otherwise, please print R	17	CRACKER ST					5	-		ır SSN(s) above.	
or type.		wn or post office, state, and ZIP code. If y						C	hecking	a box below will n	not
Presidential		<u>RAPAHOE</u>	NE		123			ノ္	<u> </u>	our tax or refund.	
Election Campaign		ck here if you, or your spouse if	filing jointly, wa	nt \$3 to go					X	-	
Filing		Single								person). (See page	
status	2 ∟	<ul> <li>✓ Married filing jointly (even if c</li> <li>✓ Married filing separately. Enter</li> </ul>	•	,		enter this ch				out not your depend	aem,
Check only one box.	ა ∟	full name here.	er spouse's SSIN	above and	<sup>1</sup> 5 🗌	Qualifying w	idow(er)	with	depende	ent child (see page	20)
Exemptions	6a	☐ Yourself. If someone	can claim yo	ou as a d	lepend	dent, <b>do r</b>	ot che	ck	)	Boxes	
		box 6a.	•			,			}	checked on 6a and 6b	_0
	b	<u> </u>		T			(4) . 4	/if all	J alifying	No. of children on 6c who:	
	С	Dependents:	(2) Depende	<b>I</b>		Dependent's ationship to	chil	ld for	child	<ul><li>lived with</li></ul>	
If more than six		(1) First name Last name	security r	number	1010	you		cred bage	it (see 21)	you .	
dependents,				1 1 1				Ľ	]	<ul> <li>did not live with you due</li> </ul>	
see page 21.										to divorce or separation	
								<u> </u>	<u> </u> 1	(see page 22)	
				1				╬	]	Dependents on 6c not	
				1				╁	]	entered above	
			'							Add numbers on lines	0
	d	Total number of exemption	ons claimed.							above >	<u> </u>
Income	-	Mana adama tina at	- Attack Fau	(-) M/ O					7	4,261	00
Attach	_7	Wages, salaries, tips, etc	c. Attach Forr	11(S) VV-Z					7	4,201	.00
Form(s) W-2 here. Also	8a	Taxable interest. Attach	Schedule 1 if	reauirea	d.				8a	3,000	100
attach	b	Tax-exempt interest. Do	not include o	n line 8a.	8b	1	,800	.00		4 000	
Form(s)		Ordinary dividends. Attac		if required					9a	1,300	.00
1099-R if tax was withheld.		Qualified dividends (see	<del> </del>		9b	)					
If you did not	10 11a	Capital gain distributions	s (see page 2	o). 	11h	Taxable a	mount		10		
get a W-2, see	па	distributions. 11a				(see page			11b		
page 24.	12a	Pensions and				Taxable a					
Enclose, but do not attach, any		annuities. 12a				(see page	e 26).		12b		
payment.	13	Unemployment compens	sation, Alaska	Perman	ent Fu	und divide	ends, a	nd	40		
	140	jury duty pay. Social security			1/h	Taxable a	mount		13		
	144	benefits. 14a			140	(see page			14b		
				1		(	- /				l
	15	Add lines 7 through 14b (			is your	total inc	ome.		15	<u>8,561</u>	<u>,00</u>
Adjusted	16	Penalty on early withdra	wal of saving	s (see	16						
gross	17	page 28). IRA deduction (see page	, 28)		16 17				_		
income	18	Student loan interest de		page 31).					_		
	19	Jury duty pay you gave							_		
		page 31).			19				_		
	20	Add lines 16 through 19	. These are ye	our <b>total</b>	adjus	tments.			20		
	21	Subtract line 20 from line	a 15 This is y	ıour <b>adi</b> ı	ieted	arase ind	ome		21	8,561	00
For Disclasion 5								1007		,	
rui Disclosure, F	rivacy	Act, and Paperwork Redu	ICHOH ACL NOT	ice, see [	Jaye 5	o. (	at. No. 11	13277	4	Form <b>1040A</b> (2	∠∪∪0)

Form

Form 1040A	(2006			Page 2
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22 8561.00
credits, and	23a	Check	23a	]
Standard Standard	b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here	23b 🗆	_ 
Deduction for—	24	Enter your <b>standard deduction</b> (see left margin).		<sup>-</sup> 24 4,561,00
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter	-0	25 4,000.00
checked any box on line	26	If line 22 is over \$112,875, or you provided housing to a person displaced by Hurl	ricane Katrina	,
23a or 23b <b>or</b>		see page 32. Otherwise, multiply \$3,300 by the total number of exemptions claims	ed on line 6d.	26 0.00
who can be claimed as a	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter	-0	4 000 00
dependent,		This is your taxable income.		27 4,000.00
see page 32.  • All others:	28	Tax, including any alternative minimum tax (see page 32).		28 403.00
Single or	29	Credit for child and dependent care expenses. Attach Schedule 2. 29		
Married filing	30	Credit for the elderly or the disabled. Attach		_
separately, \$5,150	30	Schedule 3. 30		
Married filing	31	Education credits. Attach Form 8863.		_
jointly or Qualifying	32	Retirement savings contributions credit. Attach Form 8880. 32		_
widow(er),	33	Child tax credit (see page 37). Attach		_
\$10,300		Form 8901 if required. 33		_
Head of household,	34	Add lines 29 through 33. These are your total credits.		34 0.00
\$7,550	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-		35 <b>403 00</b>
	36	Advance earned income credit payments from Form(s) W-2, box 9	9.	36
	37 38	Add lines 35 and 36. This is your <b>total tax.</b> Federal income tax withheld from Forms W-2 and 1099. 38	000 00	37 403.00
			389.00	_
If you have	39	2006 estimated tax payments and amount applied from 2005 return. 39		
a qualifying <sup>l</sup>	40a	• •		_
child, attach Schedule	b	Nontaxable combat pay election. 40b		_
EIC.	41	Additional child tax credit. Attach Form 8812. 41		
	42	Credit for federal telephone excise tax paid.		_
		Attach Form 8913 if required. 42		- 200,00
	43	Add lines 38, 39, 40a, 41, and 42. These are your total payments	<u>s.</u> ▶	<sub>43</sub> 389 <sub>1</sub> 00
Refund	44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you <b>overpaid.</b>		44
Direct	45a		k here ►	45a
deposit? See page 53 and fill in	<b>▶</b> b	Routing number	vings	
45b, 45c, and 45d or	<b>▶</b> d	Account		
Form 8888.	46	Amount of line 44 you want applied to your		_
	46	2007 estimated tax. 46		
Amount	47	Amount you owe. Subtract line 43 from line 37. For details on ho		
you owe	40	to pay, see page 54.		47 14.00
	48	Estimated tax penalty (see page 54). 48		
Third party	L	Do you want to allow another person to discuss this return with the IRS (see page 5	5)? <b>Yes.</b>	Complete the following. X No
designee		Designee's Phone no. ▶ ( )	Personal ide number (PIN	
Sign	l k	Under penalties of perjury, I declare that I have examined this return and accompanying schedule knowledge and belief, they are true, correct, and accurately list all amounts and sources of income	es and statemer	its, and to the best of my
here	C	of preparer (other than the taxpayer) is based on all information of which the preparer has any k		-
Joint return? See page 18.	<b>\</b> '			Daytime phone number
Кеер а сору	-	GROCER  Spouse's signature. If a joint return, both must sign.  Date  Spouse's occupation		(308)272-2537
for your records.		Spouse's occupation		
Paid			eck if -employed	Preparer's SSN or PTIN
preparer's	_	Firm's name (or	EIN	<u> </u>
use only	У	rours if self-employed),	Phone no.	( )

a Control number	55555	Void	For Official Use OMB No. 1545-0	•				
b Employer identification number 22-2244661	(EIN)				ges, tips, other compensation 3,261.00	2 Fede	eral income t 338.9	
c Employer's name, address, and SAFEWAY CO		TION		<b>3</b> So	3,261.00	4 Soci	al security to 202.0	
417 MARKET	_			<b>5</b> Me	dicare wages and tips 3,261.00	6 Med	icare tax wit 47.0	
SAN FRANCI	SCO, CA	92077		<b>7</b> So	cial security tips	8 Allo	cated tips	
d Employee's social security number 400-00-6202	ber			<b>9</b> Ad	vance EIC payment	<b>10</b> Dep	endent care	benefits
e Employee's first name and initia		RAHAM	Suff.	<b>11</b> No	nqualified plans	12a See	instructions	for box 12
17 CRACKER	ST APT	5		13 Statut emplo	ory Retirement Third-part yee plan sick pay	<b>12b</b> C c d e		
ARAPAHOE,	NE 69123	3		<b>14</b> Oth	ner	<b>12c</b>		
						<b>12d</b>		
f Employee's address and ZIP co	de							
NE Employer's state ID num		ate wages, tips, etc. ,261.00	17 State incom 0.00		18 Local wages, tips, etc.	19 Local inc	come tax	20 Locality name

Wage and Tax Statement

5006

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Department of the Treasury—Internal Revenue Service

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a Control number	55555	Void	For Official Use OMB No. 1545-0					
b Employer identification number (E 66-4444337	EIN)			<b>1</b> Wa	ges, tips, other compensation 1,000.00	2	Federal income 50.0	
c Employer's name, address, and 2				<b>3</b> So	cial security wages 1,000.00	4	Social security to 62.0	
602 ELF DRIV	_			<b>5</b> Me	dicare wages and tips 1,000.00	6	Medicare tax wit	
ST. PAUL, MN	55801			<b>7</b> So	cial security tips	8	Allocated tips	
d Employee's social security numb 400-00-6202	er			<b>9</b> Ad	vance EIC payment	10	Dependent care	benefits
e Employee's first name and initial TEST E	Last name O'GF	RAHAM	Suff.		nqualified plans	<b>12a</b>	See instructions	for box 12
17 CRACKER	ST APT	5		13 Statut emplo	ory Retirement Third-part sick pay	/ <b>12b</b>		
ARAPAHOE, N	NE 69123	3		<b>14</b> Oth	ner	12c		
						<b>12d</b>		
f Employee's address and ZIP cod	le							
15 State		ate wages, tips, etc.	17 State incon 0.00		18 Local wages, tips, etc.	<b>19</b> Loo	cal income tax	20 Locality name

Form W-2 Wage and Tax
Statement

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Department of the Treasury—Internal Revenue Service

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#### Standard Deduction Worksheet for Dependents—Line 40

				1
Keep	for	Your	Records	

Use this worksheet <b>only</b> if someone can claim you, or your spouse if filing jointly, as a dependent.							
1. Is your earned income* more than \$550?							
X Yes. Add \$300 to your earned income. Enter the total							
<b>No.</b> Enter \$850							
2. Enter the amount shown below for your filing status.							
• Single or married filing separately—\$5,150							
• Married filing jointly or qualifying widow(er)—\$10,300							
• Head of household—\$7,550							
3. Standard deduction.							
a. Enter the smaller of line 1 or line 2. If born after January 1, 1942, and no	ot blind, stop here and						
enter this amount on Form 1040, line 40. Otherwise, go to line 3b							
<b>b.</b> If born before January 2, 1942, or blind, multiply the number on Form 10							
(\$1,250 if single or head of household)							
c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	3c. 4,561						
* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It							
also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the							
amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on	line 27.						

## Standard Deduction Chart for People Who Were Born Before January 2, 1942, or Were Blind—Line 40

Keep for Your Records

<b>Do not</b> use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.						
Enter the number from the box on Form 1040, line 39a	>	Do not use the number of exemptions from line 6d.				
IF your filing status is	AND the number in the box above is	THEN your standard deduction is				
Single	1 2	\$6,400 7,650				
Married filing jointly or Qualifying widow(er)	1 2 3 4	\$11,300 12,300 13,300 14,300				
Married filing separately	1 2 3 4	\$6,150 7,150 8,150 9,150				
Head of household	1 2	\$8,800 10,050				



NEBRASKA INDIVIDUAL INCOME TAX RETURN for the taxable year January 1, 2006 through December 31, 2006 or other taxable year:

**FORM 1040N** 2006

, 2006 through ,

de	oartr reve	nent	before o	nstructions completing s form	PLEASE	DO NOT WRITE	NIHIS	SPACE		
_		First Name(s) and Initial(s)  Last Nam	me							
Please Type or Print	LABEL	TEST E O'GRA	MAHA		<u> </u>					
lype (	Ĕ	Current Home Address (Number and Street or Rural Route and Box N	lumber)		1					
lease 1	HER	17 CRACKER ST APT 5	RE							
₫	Ē	City, Town, or Post Office State  ARAPAHOE NE 6	59123	o Code						
		IMPORTANT: SSN(S) MUST BE ENTERED BELOW.			High Schoo	I District Code				
		Your Social Security Number Spouse's Social Security N	No.		Ť				entered using	
	4	100 00 6202		3   3	3   3	3 0 1	8	page 17)		
(1	)	Farmer/Rancher (2) Active Military (1) Dec	ceased (first na	ame & date of c	death):				/ /	
		Federal Filing Status				( n) 🗔				
		<ol> <li>Single (3) Married, filing separate-</li> <li>Married, filing joint and Full Name</li> </ol>	-Spouse's S.	S. No.:		(4)  He	ad of I	Househo 1 with de	ıa pendent chil	dren E
2		Check if <b>YOU were</b> : (1) <b>65</b> or older (2) <b>E</b>	Blind	<b>2b</b> Check h	nere if some	eone (such as y				
<u> </u>		SPOUSE was: (3) 65 or older (4) E	Blind		ouse as a d		(5) X			or HERE
		Type of Return		4 4	0000 +-	0.21	0	000 /-#-		- 111\
	(	1) Resident (2) X Partial-year resident fro (3) Nonresident (attach Sc		1-1 )	,2006 to	8-31	, 2	006 ( <b>atta</b>	<b>ach</b> Schedul	e III)
_		· / <u>-</u>	· ·							0
		Federal exemptions (number of exemptions claimed on Federal adjusted gross income (AGI) (Federal Form 104	-						4	0
		Federal Form 1040, line 37)						5	8,561	00
		If you entered -0- tax on: Federa							0,001	
		or Federal Form 1040, lines 44, 45, ar (Partial-year residents and nonc								
	6	Nebraska standard deduction (if you checked any box or		7	inpicte Nebi	Tuska odričatic				
ere		see instructions; otherwise, enter \$8,580 if married-joint								
- - -	,	\$5,130 if single; \$7,550 if head of household; or \$4,290 if	if married-s	eparate)	6	4,561	.00			
5	<b>,</b>	Total itemized deductions (Federal Schedule A, line 28	ego inetri	uctions)	7					
		State and local income taxes (Federal Form 1040, line 5		ictions)						
orare		see instructions.)			8					
acıı	•									
- AII	9	Nebraska itemized deductions (line 7 minus line 8)			9					
2 1	0	Enter the amount from line 6 or line 9, whichever is grea	iter (see ins	structions).				10	4,561	.00
٠,			10)						,	
		Nebraska income before adjustments (line 5 minus line and Adjustments increasing federal AGI (line 47, from <b>attach</b>						11	4,000	100
		Schedule I)			12	600	00			
1		Adjustments decreasing federal AGI (line 57, from attac								
		Schedule I)			13	1,000	.00			_
5		f the amount on line 13 is <b>ONLY</b> for a state income tax r NOTE: If line 12 is zero (-0-), and you check this box, do			_					
1		<b>Fax table income</b> (enter line 11 plus line 12 minus line						14	3,600	.00
: 5						67	00	<u> </u>	,	
1	5	Nebraska income tax (residents use Nebr. Tax Table; oth	iers use Ne	ebr. Sch. III)	15	67	UU			
, 1	6	Nebraska minimum or other tax (Forms 6251, 4972, or 5	5329–see i	nstructions)	) 16					
	7	Total Nebraska tax before personal exemption credit (a	dd lines 15	and 16). D	o not pay th				^-	00
_		ine. Pay the amount from line 38						17	6/	.00

18	Amount from line 17 (Total Nebraska tax)	. 18	67	$\cap \cap$
	Nebraska personal exemption credit for residents only (\$106 per exemption) 19 0 0	_	07.1	UU
	Credit for tax paid to another state (attach Nebraska Schedule II and the	<i>J</i>		
20	other state's return). Check this box if reporting AMT credit			
01				
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 — see instructions)			
	CDAA credit (see instructions)	_		
	Form 3800N nonrefundable credit (attach Form 3800N)			
	Form 829N credit (see instructions)			
25	Nebraska child/dependent care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers			
	cannot claim this credit; see instructions to determine if you qualify)		0	00
	Total nonrefundable credits (add lines 19 through 26)	. 27	0.	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter-0-). If result is more than your			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box. ,		0.7	^^
	and attach federal return copy	. 28	67.	<u>UU</u>
29	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,			
	1099-MISC, or 14N)	J		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and			
	any payments submitted with an extension request)			
	Form 3800N refundable credit (attach Form 3800N)			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,			
	or Nebraska Form 2441N),			
33	Beginning Farmer credit (attach certificate)			
34	Nebraska earned income credit. Number of qualifying children ▶ 97			
	Federal credit 98 \$ x .08 (8%). Attach federal return,			
	pages 1 and 2 – see instructions)			
35	Add lines 29, 30, 31, 32, 33, and 34	. 35	0.	00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	. 36		
			0.7	
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	. 37	67.	<u> </u>
38	<b>TOTAL AMOUNT DUE</b> . If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.			
	For credit card payment check here $\square$ and see page 5 of instructions	. 38	67.	<u>00</u>
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	. 39		
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX			
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
43	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for			
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43		
	Expecting a Refund?			
	Have it sent directly to your bank account! (see instructions on page 10)			
44	a Routing Number 1 = Ch	ecking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;			
	use an actual check or savings account number, not a deposit slip)		Direct	
44	c Account Number		Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bla		* 2 op 00	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and		is correct and comple	te.
S	ign	- /		
_	ere.			
	Your Signature Date Signature of Preparer if Other Than Ta:	kpayer	Date	
this r	a copy of the state of the stat	•	( )	
your	records.  Spouse's Signature (if filing jointly <b>hoth</b> must sign)  Destrine Phone  Address		() Daytime Phone	



#### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

**FORM 1040N Schedules** I, II, and III 2006

00 | 6202

Social Security Number

400

Name as Shown on Form 1040N TEST E O'GRAHAM

• ATTACH THIS PAGE TO FORM 1040N

• REFER TO INSTRUCTIONS ON PAGES 11-15

NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia • Attach additional pages if necessary	al-Ye	ear Residents	
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax: List type(s) and total amount: NE SCHOOL & MINNESOTA GOB  45 a \$ 1,800.00			
b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet): List type(s) and amount: LINCOLN NE SCHOOL BOND 45 b \$ 1,200.00		222	
Enter the result of line 45a minus line 45b	45	600.	.00
<ul><li>46 Other adjustments increasing income (see page 11 instructions)</li></ul>		600	00
Enter here and on line 12, Form 1040N	47		.00
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Net	oraska	а роокіет	
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	. 48		
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:49 a \$	-		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
II C. abligations			
U.S. obligations:  Total dividend: \$ x% = 49 b \$	-		
Enter total of lines 49a and 49b	49		
/	. 49		
50 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):	-0		
List type(s) and amount: Enter line 50 total:	. 50		
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	. 51		
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	. 52	1,000	00
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on		1,000	
page 12 of instructions)	. 53		
F-9			
<b>54</b> Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	54		
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	. 55		
<b>56</b> Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.			
List type(s) and amount:	56		
57 Total adjustments decreasing income (total lines 48 through 56). Enter here and on line 13, Form 1040N	57	1,000	
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F	RESI	DENTS ONLY	
<ul> <li>Complete a separate Schedule II for each state. See page 13 instructions.</li> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:</li> </ul>			
58 Nebraska income tax (line 17, Form 1040N)	58		
59 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	. 59		
60 Calculated tax credit (see instructions)			
Line 59 x Line 58			
Line 5 + Line 12 - Line 13 = Total + - =	60		
61 Tax due and paid to another state (do not enter amount withheld for the other state)	61		
Transide and paid to another state (do not enter amount withheld to the other state)	01		

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... 62



#### NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N Sch. I, II, and III 2006

TEST E O'GRAHAM

Social Security Number

400 | 00 | 6202

#### **NEBRASKA SCHEDULE III**—

#### Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties.			
If there is no Nebraska income or loss, enter -0			
List type(s) and amount: WAGES 3,261.00 TAX INT 2,000.00	63	5,261	00
64 Adjustments as applied to Nebraska income, if any. See instructions on page 15.	. 00		
List type(s) and amount:	64		
List type(s) and amount.	. 04		
65 Nebraska adjusted gross income (line 63 minus line 64)	. 65	5,261	00
66 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4):			
Line 655,261			7
Line 5 + Line 12 - Line 13 = $\overline{\text{Total}}$ 8,561 + 600 - 1,000 = $8,161$	66	6 4 4	7
67 Tax Table income (line 14, Form 1040N)	67	3,600	.00
68 Tax from Nebraska Tax Table on line 67 income: \$ 104 , plus any additional tax from			
Additional Tax Rate Schedule: \$ and			
amount(s) \$ See instructions. Enter net result	68	104	.00
69 Enter personal exemption credit of \$106 for each federal exemption entered on line 4	69	0	.00
70 Difference (line 68 minus line 69). If less than -0-, enter -0- and apply any unused personal exemption credit			
against any minimum taxes on line 72		104	.00
71 Multiply line 70 by the ratio you computed on line 66. Enter result here and on line 15, Form 1040N	71	67	.00
72 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet			
total, \$ minus any unused personal exemption credit from line 70,			
equals Multiply this amount by line 66 ratio Enter result here and on			
line 16, Form 1040N	72		
73 Earned Income Credit. (Partial-Year Residents Only) — Number of qualifying children			
Enter any federal earned income credit from federal tax return;x .08 (8%).			
Enter result here. (See line 34 instructions)	73		
74 Multipy line 73 by the ratio you computed on line 66 (attach federal tax return pages 1 and 2 to your return).			
Enter result here and on line 34			

**LINE 6, NEBRASKA STANDARD DEDUCTION.** Do not enter the amount of your federal standard or itemized deductions.

#### If you are claimed as a dependent on another's return,

✓ Enter the standard deduction from the worksheet below on line 6 of Form 1040N.

#### If you filed —

**FEDERAL FORM 1040EZ.** If someone cannot claim you or your spouse (Federal Form 1040EZ, line 5), enter \$5,130 if single; or enter \$8,580 if married. If someone **can** claim you or your spouse, complete the worksheet below to determine the amount to enter.

**FEDERAL FORM 1040A or 1040.** If you claimed the federal standard deduction or you claimed itemized deductions on line 40 of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below:

- ✓ Single \$5,130
- ✓ Head of household \$7,550
- ✓ Married filing jointly or qualifying widow(ers) -\$8,580
- ✓ Married filing separately \$4,290
- √ 65 or over, and/or blind married, add \$1,030 to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add \$1,250 for each box checked
- ✓ If claimed as a dependent on another's return complete following worksheet:

1.	Enter amount from line 1 of the federal standard deduction worksheet for dependents (Form 1040 or 1040A) or from line B (Form 1040EZ). (If allowed minimum federal standard deduction of \$850, enter only \$810)
2.	Minimum standard deduction2. 810
3.	Enter the larger of line 1 or line 2
4.	State standard deduction for single, enter \$5,130; head of household, enter \$7,550; married-joint, enter \$8,580 (married-separate, enter \$4,290)45,130
5.	a. Enter the <b>smaller</b> of line 3 or line 4 here. If under 65 and not blind, <b>stop</b> here and enter this amount on line 6, Form 1040N. <b>Otherwise</b> go to line 5b 5a. 4,561
	b. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by \$1,030 if married; or by \$1,250 if single5b
	c. Add lines 5a and 5b. Enter the total here and on line 6 of Form 1040N5c. 4,561

**LINE 7, FEDERAL ITEMIZED DEDUCTIONS.** If you itemized deductions, enter the amount from Federal Schedule A, line 28 which was entered on line 40 of Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9.

**LINE 8, STATE AND LOCAL INCOME TAXES.** Enter your state and local income taxes included on line 5 of Schedule A, Federal Form 1040 (even if your itemized deductions have been limited).

**LINE 10.** Enter line 6 or line 9, whichever is greater.

**EXAMPLE:** Ellen and Ray, who file married-joint, claim itemized deductions of \$10,800 on their federal return which included \$3,000 of state income tax. After completing lines 6 through 9, they find that when they file their Nebraska income tax return, they will claim the state standard deduction of \$8,580 because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction	\$8,580
Line 7. Federal itemized deductions	\$10,800
Line 8. State and local income taxes	\$3,000
Line 9. Subtract line 8 from line 7	\$7,800
Line 10. Line 6 or line 9, whichever is greater	\$8,580

ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME. Adjustments to your federal adjusted gross income are made for income that may be taxable on your federal return, but not taxable on the Nebraska return. They are also made for income that is taxable in Nebraska, but not at the federal level. Attach Nebraska Schedule I to the return to report Nebraska adjustments unless you are only reporting a state income tax refund.

LINE 12, ADJUSTMENTS INCREASING FEDERAL AGI. You must include all federally exempt state and local government interest except that issued by Nebraska state and local subdivisions. See more instructions on page 11.

LINE 13, ADJUSTMENTS DECREASING FEDERAL AGI. If you have a state income tax refund or had interest from U.S. obligations, you may have a deduction from federal adjusted gross income to include on line 13. You should read the instructions on pages 12 and 13 to see what other adjustments are allowed.

If line 12 is -0-, and your only adjustment is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.

**LINE 14, NEBRASKA TAX TABLE INCOME.** If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, complete Schedule I, add lines 11 and 12, and subtract any line 13 amount. Enter the result on line 14.

This is your Nebraska tax table income. This is the amount used to determine your Nebraska income tax. Go to the 2006 Nebraska Tax Table located on pages 21 through 28 of this booklet to determine your tax liability.

**LINE 15, NEBRASKA INCOME TAX** is taken from the Nebraska Tax Table on pages 21 through 28. All taxpayers must use the Nebraska Tax Table to calculate their Nebraska income tax liability. If federal adjusted gross income is more than \$150,500 (\$75,250 if married filing separate), include the total tax calculated on the Nebraska Tax Worksheet on page 29 which includes the additional tax calculated using the Nebraska Additional Tax Rate Schedule on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 71, Nebraska Schedule III.

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal alternative minimum tax, (2) federal tax on lump-sum distributions of qualified retirement plans, and (3) federal tax on early distributions of qualified retirement plans; multiplied by 29.6 percent.

<b>1040</b>		rtment of the Treasury—Internal Revenue Se  Individual Income Tax Ret	2//// 11 <b>= = =</b>	6 (99)	IRS Use O	nly—Do no	ot write or	staple in this space.	
	For	the year Jan. 1-Dec. 31, 2006, or other tax year beginn	ing , 20	06, ending	, 2	!0 `;	0	MB No. 1545-0074	
Label			ast name				Your s	ocial security num	ber
(See	T	EST M	FAST			į	400	) :00:62(	)3
instructions on page 16.)	If a	joint return, spouse's first name and initial L	ast name				Spous	e's social security n	number
Use the IRS									
label.	Но	me address (number and street). If you have a F	P.O. box, see page 1	6.	Apt. no.		Y	ou <b>must</b> enter	
places print E	1	23 QUICKEN DRIVE					<b>A</b> y	our SSN(s) above	. 🔼
or type.	City	, town or post office, state, and ZIP code. If yo	u have a foreign add	dress, see pa	age 16.		Checkir	ng a box below wil	l not
Presidential 📞	<u> </u>	<u>RUSHVILLE NE</u>		6	<u>9402                                    </u>	ノ		your tax or refund	
Election Campaign	<b>▶</b> C	heck here if you, or your spouse if filing jo	ointly, want \$3 to	go to this f	und (see pa	ge 16) 🕨	<u> </u>	You Spou	se
	1	Single		<b>4 X</b> Hea	d of househo	old (with	qualifying	g person). (See page	e 17.) If
Filing Status	2	Married filing jointly (even if only one h	ad income)					not your dependen	
Check only	3	Married filing separately. Enter spouse	's SSN above		child's name			<u>IYLLIS N FA</u>	
one box.		and full name here. ►		5	alifying wido	w(er) with	n depend	dent child (see pag	ge 17)
F	6a	Yourself. If someone can claim you	as a dependent, o	do not che	ck box 6a		}	Boxes checked on 6a and 6b	_1_
Exemptions	b	Spouse			Onnandant'a	(4) if qua	J	No. of children on 6c who:	
	С	Dependents:	(2) Dependent's social security num	rola	Dependent's tionship to	child for ch		• lived with you	
		(1) First name Last name	1 1	501	you	credit (see p	age 19)	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than four								or separation	
dependents, see								(see page 20)  Dependents on 6c	
page 19.			<u> </u>					not entered above	
	Ч	Total number of exemptions claimed .	1 1					Add numbers on lines above ▶	_1 I
	<u>u</u>	•			<u></u>	· ·	7	inies above >	
Income	, 8а	Wages, salaries, tips, etc. Attach Form(s) <b>Taxable</b> interest. Attach Schedule B if re					8a		
Attach Form(s)	b	Tax-exempt interest. Do not include on	•	8b					
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if					9a		
attach Forms	b	0 115 1 11 1 1 / 000	·	9b					
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of sta	ate and local inco	me taxes (s	see page 24	.)	10		
was withheld.	11	Alimony received				·	11		
	12	Business income or (loss). Attach Sched	ule C or C-EZ .				12	8,800	.00
	13	Capital gain or (loss). Attach Schedule D	if required. If not	required, o	check here	<b>▶</b> □	13		
If you did not	14	Other gains or (losses). Attach Form 479	7				14	4 400	00
get a W-2, see page 23.	15a	IRA distributions 15a	I	<b>b</b> Taxable ar	mount (see pa	age 25)	15b	1,400	100
occ page 20.	16a	Pensions and annuities 16a	l	<b>b</b> Taxable ar	mount (see pa	age 26)	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships,					17		
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule I	=				18		
please use	19	Unemployment compensation					19		
Form 1040-V.	20a	Social security benefits . 20a			mount (see pa	-	20b		
	21 22	Other income. List type and amount (see Add the amounts in the far right column fo					21	10,200	$\Omega$
				23	ou total illo		22	10,200	100
Adjusted	23	Archer MSA deduction. Attach Form 885		20					
Gross	24	Certain business expenses of reservists, performance fee-basis government officials. Attach Form	,	24					
Income	25	Health savings account deduction. Attach		25					
	26			26					
	27	One-half of self-employment tax. Attach S		27	62	2.00			
	28	Self-employed SEP, SIMPLE, and qualifie		28					
	29	Self-employed health insurance deduction	•	29					
	30	Penalty on early withdrawal of savings .		30					
	31a	Alimony paid <b>b</b> Recipient's SSN ▶		31a					
	32	IRA deduction (see page 31)		32					
	33	Student loan interest deduction (see pag		33					
	34	Jury duty pay you gave to your employe	r	34					
	35	Domestic production activities deduction. A	ttach Form 8903	35				600	00
	36	Add lines 23 through 31a and 32 through				٠.	36	622 10 822	
	37	Subtract line 36 from line 22. This is you	r adjuicted aross	Income			37	コロ おつつ	1 ( ) ( )

Form 1040 (2006)				P	age 2
Tax	38	Amount from line 37 (adjusted gross income)	38	10,822.	00
and	39a	Check ∫ ☐ You were born before January 2, 1942, ☐ Blind. ☐ Total boxes			
Credits	oou	if: Spouse was born before January 2, 1942, ☐ Blind.   Checked ▶ 39a ☐			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b □			
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	7,550.	00
for—	41		41	3,272.	
<ul> <li>People who</li> </ul>				0,272	-
checked any box on line	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina,	42	3,300.	00
39a or 39b <b>or</b>	40	see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	43		00
who can be claimed as a	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	44		00
dependent,	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972	45	0.	00
see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	46	0	00
<ul><li>All others:</li></ul>	46	Add lines 44 and 45	40	<u>U.</u>	00
Single or	47	Foreign tax credit. Attach Form 1116 if required			
Married filing separately,	48				
\$5,150	49	Credit for the elderly or the disabled. Attach Schedule R . 49			
Married filing	50	Education credits. Attach Form 8863			
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880 . 51			
widow(er),	52	Residential energy credits. Attach Form 5695			
\$10,300	53	Child tax credit (see page 42). Attach Form 8901 if required 53			
Head of	54	Credits from: a Form 8396 b Form 8839 c Form 8859			
household, \$7,550	55	Other credits: a Form 3800 b Form 8801 c Form 55		_	
	56	Add lines 47 through 55. These are your total credits	56	0.	00
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0 ▶	57	0.	00
Otto ou	58	Self-employment tax. Attach Schedule SE	58	1.243.	00
Other	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	,	
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	140.	00
NO	61	Advance earned income credit payments from Form(s) W-2, box 9	61		
	62	Household employment taxes. Attach Schedule H	62		
	63	Add lines 57 through 62. This is your <b>total tax</b>	63	1,383.	00
Dovmente	64	Federal income tax withheld from Forms W-2 and 1099 64 100.00		-,	
Payments	65	2006 estimated tax payments and amount applied from 2005 return  65 1,100,00			
If you have a	L	00 00			
If you have a qualifying	_66a				
child, attach	b	07			
Schedule EIC.	67	Excess sectal security and tier 1 min tax withheld (see page 66)			
	68	Additional office tax croats. Attach Form Co. 2			
	69	Amount paid with request for extension to file (see page 66)			
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70			
	71 72	Credit for federal telephone excise tax paid. Attach Form 8913 if required 71	70	1 200	$\cap$
	12	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	1,299.	UU
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73		
Direct deposit?	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶ □	74a		
See page 61 and fill in 74b,	▶ b	Routing number C Type: Checking Savings			
74c, and 74d,	► d	Account number			
or Form 8888.	75	Amount of line 73 you want applied to your 2007 estimated tax 🕨   75		0.4	$\sim$
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	84.	UU
You Owe	77	Estimated tax penalty (see page 62)			
<b>Third Party</b>	Do	you want to allow another person to discuss this return with the IRS (see page 63)? X Yes. C	Comple	ete the following.	∐ Ne
Designee		signee's Phone Prott Phone Personal identific	ation	2 0 0 0	10
	nar		]	3 8 8 0	
Sign	Und bel	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wh	to the	best of my knowledge	and
Here					ago.
Joint return?	YO	ur signature Date Your occupation		ime phone number	
See page 17.	_	TEACHER	(30	8) 327-8370	
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation			
records.					
Paid	Pre	parer's Date Check if	Prep	arer's SSN or PTIN	
		nature self-employed			
Preparer's		n's name (or EIN			
Use Only	you	urs if self-employed),  Phone no	(	)	

9898	☐ VOID ☐ CORRE	СТІ	ED					
PAYER'S name, street address, RAPID CITY FINA	· · · · · · · · · · · · · · · · · · ·	1	Gross distribut		ОМ	B No. 1545-0119	_	Distributions From Insions, Annuities, Retirement or
714 W 3RD ST		\$ 2a			l L	2006		Profit-Sharing Plans, IRAs, Insurance
RAPID CITY SD (	67711	\$	1,400.0	0	F	orm <b>1099-R</b>		Contracts, etc.
		2b	Taxable amou			Total distributio	n 🔲	Copy A For
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	Internal Revenue Service Center
65-9687321	400-00-6203	\$			\$	100.00		File with Form 1096.
RECIPIENT'S name TEST M FAST		5	Employee contributions or insurance prem	th	6 \$	Net unrealized appreciation in employer's sec		For Privacy Act and Paperwork Reduction Act Notice, see the
Street address (including apt. n 123 QUICKEN DR	,	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8 \$	Other	%	2006 General Instructions for Forms 1099, 1098, 5498,
City, state, and ZIP code RUSHVILLE NE 6	69402	9a	Your percentage distribution	of total	9b \$	Total employee cor	ntributions	and W-2G.
	1st year of desig. Roth contrib.	10 \$ \$	State tax withhout 15.00	eld		State/Payer's s 17-12398		\$ NE
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of locali	ty	15 Local distribution \$
Form <b>1099-R</b>	Cat	<u> </u>	14436Q		Dep	partment of the Tre	easury —	Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page



#### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006 or other taxable year: , 2006 through ,

**FORM 1040N** 2006

d	epar	aska Iment enue	<ul> <li>Read instructions before completing this form</li> </ul>	PLEASE DO	NOT WRITE	INTHIS	SPACE	
	. (	First Name(s) and Initial(s) Last Nam	me					
,		TEST M FAS	ST					
Please Type or Print	E	Current Home Address (Number and Street or Rural Route and Box N		•				
1		II 123 OUICKEN DRIVE						
D		City, Town, or Post Office State	Zip Code					
	('	RUSHVILLE NE	69402	)				
_	_	IMPORTANT: COMO MUCE DE ENTERER RELOW		ligh School D	intrict Code			
		IMPORTANT: SSN(S) MUST BE ENTERED BELOW.  Your Social Security Number Spouse's Social Security N	No.	iigii School D	istrict code		(must be entered using high	
		400   00   6203	8   1	8 1	0 1	0	school codes beginning o page 17)	n
_	(1)[	Farmer/Rancher (2) Active Military (1) Dec	eased (first name & date of de	eath):		·	/ /	
_	1	Federal Filing Status						
ER		(1) Single (3) Married, filing separate-	-Spouse's S. S. No.:		(4) X H	ead of I	Household r) with dependent childre	5
FOLD HERE	2a	(2) Married, filing joint and Full Name  Check if <b>YOU were</b> : (1) 65 or older (2) E	Blind 2b Check he	are if compor			r) with dependent childre rent) can claim you or	n E
FOL				use as a dep		(5)	rent) can claim you or	Ę.
-	3	Type of Return		<u> </u>				—
		(1) Resident (2) X Partial-year resident fro		,2006 to <b>1</b> 2	2-31	, 2	006 (attach Schedule I	II)
-		(3) Nonresident (attach Sc	hedule III)					
		Federal exemptions (number of exemptions claimed on Federal adjusted gross income (AGI) (Federal Form 1040, line 37)	0EZ, line 4; Federal For	rm 1040A, lir	ne 21;		5 10,822.0	100
		If you entered -0- tax on: Federa or Federal Form 1040, lines 44, 45, ar	nd 60, see Special Insti	ructions on p	oage 6. Chec	k box [	□.	
L	-	(Partial-year residents and nonre Nebraska standard deduction (if you checked any box of	/	piete Nebras	ska Schedul	e III.)		
ere	Ü	see instructions; otherwise, enter \$8,580 if married-joint						
of W-2 Here		\$5,130 if single; \$7,550 if head of household; or \$4,290 i		6	7,550	.00		
Copy		Total itemized deductions (Federal Schedule A, line 28 – State and local income taxes (Federal Form 1040, line 5		7				
tate	Ŭ	see instructions.)		8				
se Attach S								
Atta	9	Nebraska itemized deductions (line 7 minus line 8)		9				
	10	Enter the amount from line 6 or line 9, whichever is great	ter (see instructions)				7,550.0	0
	11	Nebraska income before adjustments (line 5 minus line	10)				3,272.0	10
		Adjustments increasing federal AGI (line 47, from attach	ed Nebraska				0,272,0	
Ф	13	Schedule I)		12		+-		
Money Order Here	10	Schedule I)		13	386	.00		
)rde		If the amount on line 13 is <b>ONLY</b> for a state income tax r	efund deduction, check	this box:	(see instr.)			_
ey C		(NOTE: If line 12 is zero (-0-), and you check this box, do	-				0.000	
Mon	14	Tax table income (enter line 11 plus line 12 minus line 1	13). If less than -0-, ente	er -0			14 2,886,0	U
χο	15	Nebraska income tax (residents use Nebr. Tax Table; oth	ers use Nehr Sch III)	15	0	.00		
Check	. 5		5.5 455 (105). 50(1.111)					
ach		Nebraska minimum or other tax (Forms 6251, 4972, or 5	· ·			.00		
e Att	17	Total Nebraska tax before personal exemption credit (a					5.0	10
as_		line. Pay the amount from line 38					17 5 0	J

18	Amount from line 17 (Total Nebraska tax)	18	5.0	00
	Nebraska personal exemption credit for residents only (\$106 per exemption) 19 000			00
	Credit for tax paid to another state (attach Nebraska Schedule II and the			
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 — see instructions)			
22	CDAA credit (see instructions)			
23	Form 3800N nonrefundable credit (attach Form 3800N)			
24	Form 829N credit (see instructions)			
25	Nebraska child/dependent care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers			
	cannot claim this credit; see instructions to determine if you qualify)			
27	Total nonrefundable credits (add lines 19 through 26)	27	0.0	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box,			
	and attach federal return copy	28	5.0	00
29	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,			
	1099-MISC, or 14N)			
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and			
	any payments submitted with an extension request)			
31	Form 3800N refundable credit (attach Form 3800N)			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,			
	or Nebraska Form 2441N)			
	Beginning Farmer credit (attach certificate)			
34	Nebraska earned income credit. Number of qualifying children ▶ 97			
	Federal credit 98 \$ x .08 (8%). Attach federal return,			
	pages 1 and 2 – see instructions)		== 4	~ ~
35	Add lines 29, 30, 31, 32, 33, and 34	35	571.	<u> </u>
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	36		
07	Tabel toy, and namelty few yards was a section at all toy. Add lines 00 and 00	0.7	5	$\cap$
		37	5.0	UU
30	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.	20		
20		38 39	566	$\cap \cap$
33	Thinle 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	39	566.	UU
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX 40 66.00			
40	7 tillount of line oo you want All I Eleb to 10011 2007 Estimates TAX			
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
•	The same and a substitution of the substitutio			
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for			
		43	500.	00
	Expecting a Refund?		000,	
	Have it sent directly to your bank account! (see instructions on page 10)			
44	a Routing Number $\begin{vmatrix} 1 & 0 & 4 & 0 & 0 & 0 & 5 & 8 \end{vmatrix}$ 44b Type of Account $\begin{vmatrix} 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 $	king	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	_		
	use an actual check or savings account number, not a deposit slip)		Direct Deposit	
44	c Account Number   6   1   5   1   9   2   3   1   0   8   1   9   2   5   6   0   1		Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank	(.)	° = 0/0 00	
	Under penalties of perjury I declare that, as taxpayer or preparer. I have examined this return and to the best of my knowledge and h		is correct and complet	te.
S	ign			
	ere.			
	Your Signature Date Signature of Preparer if Other Than Taxpa	ayer	Date	
this r	eturn for records.   ( )		(	
,	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	



Name as Shown on Form 1040N

#### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

**FORM 1040N Schedules** I, II, and III

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

2006 Social Security Number

TEST M FAST	400	00 6	203
NEBRASKA SCHEDULE I—			
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia  • Attach additional pages if necessary	श-Year ।	Residents	•
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			T
List type(s) and total amount: 45 a \$	_		
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):			
List type(s) and amount: 45 b \$  Enter the result of line 45a minus line 45b	_		
Enter the result of line 45a minus line 45b	45		₩
	40		
46 Other adjustments increasing income (see page 11 instructions)	46		+
Enter here and on line 12, Form 1040N	47		
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Nel	braska bo	oklet	
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	. 48		
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type (a) and amounts			
List type(s) and amount:49 a \$	-		
b List faile flame, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:	_		
Total dividend: \$x% = 49 b \$			
Enter total of lines 49a and 49b	. 49		
Taxable Tier I or II benefits paid by the <b>Railroad Retirement Board.</b> Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 50 total:	. 50		
74 One sixt and the larger of stilling (attack Farms 4707N) and account Fad Oaks dula D			
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	. 51		
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	. 52		
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on			+
page 12 of instructions)	. 53	193	00
			1
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	. 54	193	.00
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	. 55		
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount:	56		
List type(s) and amount	30		+
57 Total adjustments decreasing income (total lines 48 through 56). Enter here and on line 13, Form 1040N	57	386	00
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F			
Complete a separate Schedule II for each state. See page 13 instructions.	ILOIDL	IIIO OIIE	•
A complete copy of the return filed with another state must be attached.			
If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:			
59 Nahraaka inaama tay (lina 17, Form 1040N)	E0		
58 Nebraska income tax (line 17, Form 1040N)	. 58		+
other state)	59		
60 Calculated tax credit (see instructions)	. 55		+
Line 50			
Line 5 + Line 12 - Line 13 = Total + - = x Line 58	60		
61 Tax due and paid to another state (do not enter amount withheld for the other state)	. 61		_
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N	.   62		1



#### NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N Sch. I, II, and III 2006

Name as Shown on Form 1040N
TEST M FAST

Social Security Number

400 | 00 | 6203

#### **NEBRASKA SCHEDULE III**—

#### Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.
- You do not have to provide a copy of other state returns when filing Schedule III.

<b>63</b> Income derived from Nebraska sources. Include income from wages, interest, and dividends; business, farming,			
partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties.			
If there is no Nebraska income or loss, enter -0		F 000	00
List type(s) and amount: SCH C 4400 IRA 1400	63	5,800.	.00
64 Adjustments as applied to Nebraska income, if any. See instructions on page 15.		011	00
List type(s) and amount: NE PORTION SE TAX 311	64	311.	.00
GE Nebrooks adjusted gross income (line 62 minus line 64)	65	5,489.	00
65 Nebraska adjusted gross income (line 63 minus line 64)	00	0, 100.	00
66 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4):  Line 65  5,489			
Line 5 + Line 12 - Line 13 = $\frac{3,409}{10,436}$	66	5   2   6	0
Line 5 + Line 12 - Line 15 = 10tal 10,022 + 0 - 300 = 10,400	90		
67 Tax Table income (line 14. Form 1040N)	. 67	2,886.	00
67 Tax Table income (line 14, Form 1040N)		•	
Additional Tax Rate Schedule: \$, minus credits: list type(s) and			
amount(s) \$ . See instructions. Enter net result	. 68	74.	00
69 Enter personal exemption credit of \$106 for each federal exemption entered on line 4	. 69	106.	00
70 Difference (line 68 minus line 69). If less than -0-, enter -0- and apply any unused personal exemption credit			
against any minimum taxes on line 72		0.	00
71 Multiply line 70 by the ratio you computed on line 66. Enter result here and on line 15, Form 1040N	. 71	0.	00
72 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet			
total, \$41			
equals 9		_	
line 16, Form 1040N	. 72	5.	00
73 Earned Income Credit. (Partial-Year Residents Only) — Number of qualifying children		_	
Enter any federal earned income credit from federal tax return;99x .08 (8%).		8.	00
Enter result here. (See line 34 instructions)			
74 Multlipy line 73 by the ratio you computed on line 66 (attach federal tax return pages 1 and 2 to your return).		4.	00
Enter result here and on line 84	. 74		

# nebraska department of revenue

Nebraska Child and Dependent Care Expenses

• File Form 2441N only if you do not file Federal Form 2441

• File only if your federal adjusted gross income is \$29,000 or less

• Complete reverse side if receiving dependent benefits care

• Attach to Form 1040N

**FORM 2441N** 2006

Name as Shown on Form 1040N Your Social Security Number TEST M FAST 400 | 00 | 6203

BEFORE YOU BEGIN: You need to understand the following terms. See Federal Form 2441 Definitions on page 1 of those instructions.

Dependent Care Benefits

#### Qualifying Person(s)

#### Qualified Expenses

LITTLE TYKES1617_N 4TH ST 47-1316183	
RIISHVII I E NE 69402   47-1316183	
TIOUTIVILLE IVE 00-102 TI-1010100	800,00
ANN'S5831_SUNRISE RD	
DAYCARE RUSHVILLE NE 69402 47-6017032	700.00
ABC DAYCARE 900 Z ST	
RUSHVILLE NE 69402 47-6251030	600.00

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 62.

Yes-

→ Complete Part III on the back next.

			Child and Depender		-			
2	Information about your qualifying p	<b>erson(s).</b> If yo	u have more than three	qualif	ying perso	ns, attac	h a sc	hedule.
	(A Qualifying Pe First		Last		(B) ualifying Pe ial Security		Incurre	nalified Expenses You ed and Paid in 2006 for son listed in Column (A
	PHYLLIS	FAST		400	00   00	6231		3,000.00
			102					
3	Add the amounts in Column (C) of liperson or \$6,000 for two or more peline 30	rsons. If you c					3	3,000.00
4	Enter your <b>earned income</b> . See Fed	deral Form 24	11 instructions				4	8,800.00
5	If married filing jointly, enter your spondisabled, see the Federal Form 244	ouse's earned	income (if your spouse	was a	student or	was		8,800.00
6	Enter the <b>smallest</b> of line 3, 4, or 5.	<b>Y</b>					6	3,000.00
7	Enter the amount from Form 1040N (If line 7 is over \$29,000, do not file	line 5 or Form this form)	1040NS line 3	7	10,822.			'
8	Enter on line 8 the decimal amount s		hat applies to the amou	nt on li	ne 7			
	If line 7		Federal decimal					
	Over \$0 15,000 17,000 19,000 21,000 23,000 25,000	- 21,000 - 23,000 - 25,000	amount is .35 .34 .33 .32 .31 .30 .29					
	27,000	- 29,000	.28				8	x .35
9	Multiply line 6 by the decimal amour	it on line 8. If y	ou paid 2005 expenses	in 200	06, see the	e		4 050 00

Federal Form 2441 instructions. Enter here and on line 32 of Form 1040N . . . . . . . .

1,050.00



#### **Dependent Care Benefits**

FORM 2441N

Social Security Number

	PART III — Dependent Care Benefits	
10	Enter the total amount of <b>dependent care benefits</b> you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	10
11	Enter the amount forfeited or carried forward to 2007, if any (see the Federal Form 2441 instructions)	11
	Subtract line 11 from line 10	12
13	Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the <b>qualifying person(s)</b>	
14	Enter the smaller of line 12 or 13	
	Enter your earned income. See Federal Form 2441 instructions	
10	<ul> <li>If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instructions for the amount to enter.</li> <li>All others, enter the amount from line 15</li></ul>	
	Enter the <b>smallest</b> of line 14, 15, or 16	
10	If you did not receive any such amounts, enter -0	18
	Subtract line 18 from line 12	20
21	Deductible benefits. Enter the smallest of line 17, 18, or 20.	21
۷1	Deductible beliefits. Effect the smallest of line 17, 16, of 20.	21
22	Enter the <b>smaller</b> of line 17 or 20	
23	Enter the amount from line 21	
24	<b>Excluded benefits.</b> Subtract line 23 from line 22. If zero or less, enter -0	24
25	Taxable benefits. Subtract line 24 from line 19. If zero or less, enter -0	25
	To claim the child and dependent care credit, complete lines 26-30 below	v.
26	Enter \$3,000 (\$6,000 if two or more qualifying persons)	26
	Add lines 21 and 24	27
28	Subtract line 27 from line 26. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the Federal Form 2441 instructions for line 9	28
29	Complete line 2 on the front of this form. <b>Do not</b> include in Column (C) any benefits shown on	00
30	line 27 above. Then, add the amounts in Column (C) and enter the total here	29
	complete lines 4-9.	30
	PROVIDER ADDRESS FEIN XYZ LEARNING 111 A ST	AMOUNT
	RUSHVILLE NE 69402 47-1104621	500.00

47-1003315

- 3. Building and Loan Associations,
- 4. Postal Savings Accounts (discontinued in 1966),
- 5. Export Import Bank bonds,
- 6. Federal or State Credit Unions,
- 7. Interest on debentures issued to mortgages of mortgages foreclosed under the National Housing Act if insured before February 3, 1938,
- 8. Interest on federal income tax refunds.
- 9. Farmers Home Administration,
- 10. New Community debentures,
- 11. Merchant Marine bonds,
- 12. Ship Financing bonds,
- 13. U.S. Merchant Marine Ship notes,
- 14. U.S. Merchant Marine Offshore Ship Services notes,
- 15. Federal Home Loan Mortgage Corporation,
- 16. World Bank,
- 17. International Bank for Reconstruction and Development bonds,
- 18. Asian Development Bank notes and bonds,
- 19. Inter-American Development Bank bonds,
- 20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
- 21. Bankers' Acceptance,
- 22. Certificates of Deposit,
- 23. Penn Central Transportation certificates,
- 24. Federal Financing Bank,
- 25. Federal National Mortgage Association (FNMA's),
- 26. Federal Mortgage Corporation (FMC's)
- 27. Government National Mortgage Association (GNMA's)
- 28. Chrysler Corporation secured notes,
- 29. Lockheed convertible bonds, and
- 30. Washington Metropolitan Area Transit Authority bonds

**LINE 49b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS.** Certain government money market or
mutual funds issued by regulated investment companies claim
to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations.** To claim a deduction on line 49b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 49b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

**Repurchase agreements.** Interest income from repurchase agreements involving U.S. government obligations **is not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 49. Capital gains from the sale of U.S. government obligations are not deductible.

**LINE 50. RAILROAD RETIREMENT BOARD PENSION PAYMENTS.** List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

#### LINE 51. SPECIAL CAPITAL GAINS DEDUCTION.

Nebraska resident individuals may elect to deduct from their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 51.

#### LINE 52. NEBRASKA COLLEGE SAVINGS PLAN.

Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is \$1,000 (\$500 married filing separately). You cannot deduct contributions made to other states' plans on line 52. **Only the account owner may claim this deduction.** 

**Donations, gifts, and grants** to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 52. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 53. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 53 of Nebraska Schedule I. For any bonus depreciation added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a deduction for tax year 2006 for the second 20 percent of the total amount previously added back. For tax years 2003, 2004, and 2005 you can claim a deduction for tax year 2006 for the first 20 percent.

ı	LINE 53 WORKSHEET  Bonus  Depreciation  Add-Back								
Tax Year	Column A		Column B						
2000	\$								
2001	\$	_							
2002	\$	_							
2003		\$							
2004		\$							
2005		\$	965						
Totals	s \$	_ \$	965						
Multiply by			x .20						
Col. A and B - Totals	s \$	_ \$	193						
Amount to report on Columns A and B – T		s \$	193						

**LINE 54. ENHANCED SECTION 179 SUBTRACTION.** For tax year 2006, you can deduct 20 percent of the total amount previously added back in 2003, 2004, and 2005.

**LINE 55. NEBRASKA LONG TERM CARE SAVINGS PLAN CONTRIBUTION.** Nebraska allows a deduction on line 55 for the amount of annual contributions made to the Nebraska Long Term Care Savings Plan administered by the State Treasurer. The maximum annual exempt contribution per return is \$1,000 (\$2,000 married filing joint). **Earnings generated** from

#### FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1.	Ent	er federal tax before credits:	
	a.	Form 1040EZ, line 11	1a. \$
	b.	Form 1040A, line 28	1b
	C.	Form 1040 , line 44	
		Form 1040, line 45	
		Form 1040, line 60	
		Total tax-Form 1040	1c
	Tota	al federal tax	
	(en	ter tax from 1a, 1b, or 1c)	1
2	Nak	oraska Form 1040N line 18 minus line 27	2 \$

Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.

**LINE 29, NEBRASKA INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

**LINE 30, ESTIMATED TAX PAYMENTS,** is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

**LINE 31, FORM 3800N REFUNDABLE CREDIT.** Enter on line 31 any refundable credit calculated on Form 3800N. For

more information, contact Taxpayers Assistance or check our Web site.

**LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI \$29,000 or less).** This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But		AGI	But	
Over	not over	Percent	Over	not over	Percent
\$0 or le	ess-22,000	100%	\$25,00	0-26,000	60%
22,0	00-23,000	90%	26,00	0-27,000	50%
23,0	00-24,000	80%	27,00	0-28,000	40%
24,0	00-25,000	70%	28,00	0-29,000	30%

		24,000-25,00070%	28,000-29,00	0	30%
	RE	FUNDABLE CHILD/DEPEND	ENT CARE CRE	DIT W	ORKSHEET
	1.	Enter line 9 amount from 20	06 Schedule 2		
		(Form 1040A) or <b>Federal Fo</b>	<b>\</b>	040),	
		or from Nebraska Form 24	, ,		
		amount calculated on line 9 credit limitation)			1,050
	2.	Enter federal adjusted gross	income	_	10 822
4		(line 5, Form 1040N)		2.	10,022
b	3.	Enter percentage from chart		0	100 %
		\$29,000 or less			
		(Note: If AGI is more than \$2			
		a credit on line 32; refer to line			ad)
	4.	Multiply line 1 by line 3 perce	•		
		enter result on line 32, partial complete lines 5 and 6			1,050
1	5.	Enter line 66 ratio from Sche	edule III	5.	5260_
Ľ	6.	Multiply line 4 by line 5, enter	result on line 32	6.	552_

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8 percent of the federal credit. Enter the number of qualifying children using information from the Earned Income Credit (EIC) Worksheet for Federal Form 1040EZ or the Federal Schedule EIC. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040).

**LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX.** If line 28 is greater than line 35 by \$300 or more, you should complete Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A tax due amount of less than \$2.00 need not be paid. Payment options for the amount on line 38 include:

✓ CHECK OR MONEY ORDER. Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the **Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1\$								
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)								
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) 140								
4.	SUBTOTAL (Add lines 1 through 3)								
5.	TOTAL (line 4 multiplied by 29.6%)\$41 × .296								
	ENTER THIS TOTAL ON LINE 16, FORM 1040N								
	Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.								

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

#### LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than \$5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$106 credit for each federal exemption reported on line 4, Form 1040N.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$106 x 3 = \$318. They enter \$318 on line 19 and include it in the line 27 total,

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the

**lesser amount.** This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

**LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT**, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

**LINE 23, FORM 3800N NONREFUNDABLE CREDIT**, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child/dependent care credit on line 25. Partialyear residents whose line 5 income is more than \$29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at 15 percent of a planned gift (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum \$5,000 credit (\$10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.** 

**LINE 28.** Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 47).

Form <b>1040A</b>			sury—Internal Revenual Income Ta			<b>1</b> (99)	200	6 IRS U	lse Only-	–Do not w	vrite or staple in this	space.		
Label	Your fire	st name and initial		Last na	ıme				``	ì	OMB No. 1545-007	4		
(See page 18.) L		STU		GR	AS	S				40	ocial security numb	)4		
Use the	M/	·· —		GR.	AS:					Spouse's social security number $40006241$				
Otherwise, please print	74	131 FES	street). If you have a P.  SCUE DR  ate, and ZIP code. If you				10	Ap	ot. no.		You <b>must</b> enter your SSN(s) above.			
Presidential Election Campaign	SA	AINT TH	OMAS  or your spouse if fi	NE			(	58410	70 18)		ng a box below will your tax or refund.  You Spo			
		Single	or your spouse it it	iiig joiii	ily, wa	int wo to g					<u> </u>			
Filing status Check only one box.	1	ng person). (See pag d but not your deper dent child (see page	ndent,											
		full name her	-								Boxes	2 20)		
Exemptions		X Spouse	box 6a.	can cia	im yo	ou as a (	aepend	ient, <b>do no</b>	t cnec	K	checked on 6a and 6b	_2		
	С	Dependents (1) First name	Last name			ent's social number		Dependent's tionship to	child tax c	qualifying for child redit (see	<ul><li>lived with</li></ul>	_3		
If more than six dependents,	GRA'	· ·	GRASS	400	: 00	6242	Son	,	pa	ge 21)	<ul> <li>did not live with you due</li> </ul>			
see page 21.	BLUE		GRASS	400		6244	Dau	nhter		<u> </u>	to divorce or separation			
	GRE		GRASS		-	6245	Son	giitoi		<b>7</b>	(see page 22)			
											Dependents on 6c not entered above			
					}	1					_			
	d	Total numbe	er of exemption	ns clair	ned.						Add numbers on lines above ▶	5		
Income	-	M		۸ <b></b> ا		(-) \\\ (				7	38 000	00		
Attach	_7	vvages, said	aries, tips, etc.	Attacr	ı Fori	m(s) vv-2				7	38,000	1.00		
Form(s) W-2	8a	Taxable interest. Attach Schedule 1 if required. 8a									500	00.00		
here. Also attach		Tax-exemp												
Form(s)	9a	Ordinary div	idends. Attach											
1099-R if tax was withheld.			vidends (see p											
	10		distributions (	see pa	ige 2	5).				10				
If you did not get a W-2, see	11a	IRA distributions	110					Taxable am (see page 2		446				
page 24.	12a							Taxable an		11k	)	+		
Enclose, but do	124	annuities.	12a					(see page 2		12k	)			
not attach, any payment.	13		nent compensa	ition, A	laska	Permar					0.50	0.00		
	14a	Social secu					14b	Taxable an	nount		,			
		benefits.	14a					(see page 2	28).	14b	)			
	15	Add lines 7	through 14b (fa	r right	colun	nn). This	is your	total incon	ne.	<b>▶</b> 15	41,000	00		
Adjusted	16		early withdraw								,	7,00		
gross		page 28).					16							
income	17		on (see page 2		,	2.1	17	4,0	000.0	00_				
	18		n interest dedu											
	19	page 31).	bay you gave	your 6	your employer (see 19									
	20		6 through 19.	These	are v	our <b>tota</b>		tments.		<sub>20</sub>	4,000	00‡0		
			· · · · · · · · · · · · · · · · · · ·		<b>-</b>		,					$\top$		
	21	Subtract lin	e 20 from line	15. Th	is is	your <b>adj</b>	usted	gross inco	me.	▶ 21	37,000	0010		

Firm's name (or

use only

yours if self-employed),

address, and ZIP code

EIN

Phone no.

a Control number	55555	Void	For Official Use OMB No. 1545-						
b Employer identification number 47-1938091	(EIN)		1 Wa	ages, tips, other compensation 20,000.00	=	deral income 1,400.0			
c Employer's name, address, and LAST JOB IN				<b>3</b> Sc	ax withheld				
97 WHEATLE	Y AVE				edicare wages and tips 20,000.00		290.0		
ST THOMAS	NE 6841	0		<b>7</b> Sc	ocial security tips	8 Allo	ocated tips		
d Employee's social security num 400-00-6204	ber			<b>9</b> Ac	dvance EIC payment	<b>10</b> De	pendent care	benefits	
e Employee's first name and initia	Last name GRAS	SS	Suff						
74131 FESCl	JE DR			13 Statutory Retirement Sick pay Sick pay 12b					
ST THOMAS	NE 684	10		14 Other 12c					
						<b>12d</b>			
f Employee's address and ZIP co	ode								
15 State Employer's state ID nur NE 4064109		ate wages, tips, etc. 0,000.00		_	18 Local wages, tips, etc.	. 19 Local in	ncome tax	20 Locality name	
Waga an	d Toy								

Wage and Tax Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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Cat. No. 10134D

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a Control number	55555	Void	For Official Use OMB No. 1545-0						
b Employer identification number 02-5689124	(EIN)			<b>1</b> Wa	ges, tips, other compensation 18,000.00	2 Federal income 210	tax withheld		
c Employer's name, address, and SNODGRASS		D SEED		<b>3</b> So	cial security wages 18,000.00	4 Social security 1,116			
1 PLANTATIO				<b>5</b> Me	dicare wages and tips 18,000.00	6 Medicare tax w	ithheld .00		
SORGHUM I	A 50022			<b>7</b> So	cial security tips	8 Allocated tips			
d Employee's social security numl 400-00-6241	ber			<b>9</b> Ad	vance EIC payment	10 Dependent can	e benefits		
e Employee's first name and initia	Last name GRA	SS	Suff.	C					
74131 FESCL	JE DR			13 Statut emplo		12b			
ST THOMAS	NE 684	10		<b>14</b> Oth	ner	12c			
						<b>12d</b> C G G G			
f Employee's address and ZIP co									
IS State Employer's state ID num IA 0 23456		ate wages, tips, etc. 3,000.00	17 State incon		18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
Wage and	d Tav			7.	Donartment of	of the Treasury—Interna	Davanua Canina		

Wage and Tax Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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(Form 1040A)

Child and Dependent Care Expenses for Form 1040A Filers

2006

OMB No. 1545-0074

Name(s) shown on Form 1040A Your social security number 400:00:6204 ESTU& MAY B GRASS Before you begin: You need to understand the following terms. See Definitions on page 1 of the separate instructions. Dependent care benefits Qualifying person(s) Qualified expenses (a) Care provider's (b) Address (number, street, apt, no... (c) Identifying (d) Amount paid Part I number (SSN or EIN) city, state, and ZIP code) name (see instructions) 1 1313 MOCKINGBIRD DR Persons or ANN GRASSMEYER ST THOMAS NE 68410 47-1326395 3,000,00 organizations who provided the care (If you need more space, use the bottom of page 2.) You must complete this Complete only Part II below. No Did you receive part. dependent care benefits? Yes Complete Part III on the back next. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See Schedule H and its instructions for details. Information about your qualifying person(s). If you have more than two qualifying persons, see Part II the instructions. (c) Qualified expenses Credit for child (a) Qualifying person's name (b) Qualifying person's social you incurred and paid and dependent security number in 2006 for the person First Last care expenses listed in column (a) **GREEN GRASS** 400 00 6245 3.000100 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 27. 3.000100 3 4 Enter your earned income. See the instructions. 20,000,00 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all 18,000,00 others, enter the amount from line 4. **6** Enter the **smallest** of line 3, 4, or 5. 3,000100 Enter the amount from Form 1040A, line 22. 37,000100 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: If line 7 is: **But not Decimal But not Decimal** Over amount is amount is over Over over \$0-15,000 .35 \$29,000—31,000 .27 15,000—17,000 .26 .34 31,000—33,000 17,000—19,000 .33 33,000-35,000 .25 19,000—21,000 35,000-37,000 .24 .32 21,000-23,000 .31 37,000-39,000 .23 23,000-25,000 .30 39,000—41,000 .22 25,000—27,000 .21 .29 41,000—43,000 27,000-29,000 .28 43,000-No limit .20 8  $\times$  .24 Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions. 9 720l00 10 Enter the amount from Form 1040A, line 28. 10 923100 11 Credit for child and dependent care expenses. Enter the smaller 11 of line 9 or line 10 here and on Form 1040A, line 29. 720100

orm 8812

#### **Additional Child Tax Credit**

1040A 1040NR

OMB No. 1545-0074

Attachment Sequence No. **47** 

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return Your social security number EST U & MAY B GRASS 400 00 6204 All Filers Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions, page 39 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 3,000,00 972, enter the amount from line 8 of the worksheet on page 4 of the publication 2 0.00 Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48 3.000.00 3 Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit 38,000.00 4a **4a** Enter your total earned income (see instructions on back) Nontaxable combat pay (see instructions on back) . . . . . . . . . . . . . Is the amount on line 4a more than \$11,300? No. Leave line 5 blank and enter -0- on line 6. 26.700l00 Yes. Subtract \$11,300 from the amount on line 4a. Enter the result 4,005,00 Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. X Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7. Certain Filers Who Have Three or More Qualifying Children Part II Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you 2,907,00 worked for a railroad, see instructions on back **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and 0.00 8 Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58. 2.9071009 Add lines 7 and 8 10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 1040A filers: Enter the total of the amount from Form 1040A, line 68.00 10 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 61. 2,839,00 11 Subtract line 10 from line 9. If zero or less, enter -0-4.005100Enter the larger of line 6 or line 11 . . . . . Next, enter the smaller of line 3 or line 12 on line 13. Part III **Additional Child Tax Credit** 13 This is your additional child tax credit Enter this amount on Form 1040, line 68, Form 1040A, line 41, or

Form 1040NR, line 62.

## Form **8863**

(Hope

Education Credits
(Hope and Lifetime Learning Credits)

► See instructions.

► Attach to Form 1040 or Form 1040A.

2006

OMB No. 1545-0074

Attachment Sequence No. **50** 

Name(s) shown on return

Department of the Treasury

Internal Revenue Service (99)

#### TEST U & MAY B GRASS

Your social security number 400 100 16204

Caution: You cannot take the Hope credit and the lifetime learning credit for the same student in the same year. Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student. (a) Student's name (c) Qualified (b) Student's (d) Enter the expenses (see (as shown on page 1 social security smaller of the (e) Add (f) Enter one-half of your tax return) instructions). Do number (as amount in column (c) and of the amount in not enter more First name shown on page 1 column (c) or column (d) column (e) than \$2,200\* for of your tax return) \$1,100\*\* Last name each student. **GRAY GRASS** 400 00 6242 1,100,00 3,300,00 2,200.00 1,650.00 For each student who attended an eligible educational institution in the Gulf Opportunity Zone, do not enter more than \$4,400. \*\* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of the amount in column (c) or \$2,200. Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning 1,650.00 **Lifetime Learning Credit** Part II (c) Qualified (a) Student's name (as shown on page 1 of your tax return) (b) Student's social security 3 number (as shown on page expenses (see instructions) 1 of your tax return) First name Last name 5a **b** For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter 5b the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3) 5c 6a 6b **b** Multiply line 5c by 20% (.20) . . . . . . . . . . . . . . . . c Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III 6c Allowable Education Credits 1,650.00 Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, 110,000.00 37.000.00 9 Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22. . . Subtract line 9 from line 8. If zero or less, stop; you cannot take any 73,000,00 10 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, 20,000,00 If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal 12 13 13 14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28. Enter the total, if any, of your credits from Form 1040, lines 47 through 49, 720.00 15 16 Subtract line 15 from line 14. If zero or less, stop; you cannot take any Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 203.00 17 \* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.



#### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006 or other taxable year: , 2006 through

**FORM 1040N** 2006

 Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

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	7	Total iter	nized de	eductions (	(Fede	eral Schedu	ıle A,	line 28	3 – see ins	structi	ions).		. 7								
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leas	10	Enter the	amoun	nt from line	6 or	line 9, whi	cheve	r is gre	eater (see	instru	uctions	s)						10	9,	610	00
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18	Amount from line 17 (Total Nebraska tax)	. 18	937.00
	Nebraska <b>personal exemption credit for residents only</b> (\$106 per exemption) 19 530 0	_	307100
	Credit for tax paid to another state (attach Nebraska Schedule II and the	U	
	other state's return). Check this box if reporting AMT credit	$\cap$	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/	_	
	Schedule 3 — see instructions)		
22	CDAA credit (see instructions)		
	Form 3800N nonrefundable credit (attach Form 3800N)		
	Form 829N credit (see instructions)		
	Nebraska child/dependent care credit, if line 5 is more than \$29,000		
	(see page 8 of instructions)	$\cap$	
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers	U	
20	cannot claim this credit; see instructions to determine if you qualify) 26		
27	Total nonrefundable credits (add lines 19 through 26)	. 27	1,166,00
	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your		1,100.00
20	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box		
	and attach federal return copy	. 28	0.00
29	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,	. 20	0,00
23	1099-MISC, or 14N)	$\cap$	
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and	U	
30	any payments submitted with an extension request)		
31	Form 3800N refundable credit (attach Form 3800N)		
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less		
02	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,		
	or Nebraska Form 2441N)		
33	Beginning Farmer credit (attach certificate)		
	Nebraska earned income credit. Number of qualifying children ▶ 97 2		
04	Federal credit 98 \$6800_x .08 (8%). Attach federal return,		
	pages 1 and 2 – see instructions)	$\cap$	
35	Add lines 29, 30, 31, 32, 33, and 34	. 35	405.00
00	7.44 11105 25, 56, 51, 52, 56, 4114 51	. 00	703.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	. 36	
•	Totally for underpayment of communication (in all addition for the Letter) (cost methodicine)		
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	. 37	0.00
	<b>TOTAL AMOUNT DUE.</b> If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.		0.00
	For credit card payment check here and see page 5 of instructions	. 38	
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>		105 00
	, and the state of		+00100
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX 40		
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more 41		
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more	0	
43	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for		
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43	400.00
	Expecting a Refund?		
	<ul> <li>Have it sent directly to your bank account! (see instructions on page 10)</li> </ul>		
44	a Routing Number $\begin{vmatrix} 1 & 0 & 4 & 0 & 0 & 0 & 0 & 5 & 8 \end{vmatrix}$ 44b Type of Account $\begin{vmatrix} 2 & 1 & = Ch \end{vmatrix}$	neckir	ng 2 = Savings
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;		.9
	use an actual check or savings account number, not a deposit slip)		Direct
44	C Account Number 1 3 1 6 1 8 4 5 4 8		Direct Deposit
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bla	ank)	— « Doposii
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge an		f, it is correct and complete.
S	ign		in the second
_	ere.		
	Your Signature Signature of Preparer if Other Than Ta	xpayer	Date
this re	a copy or turn for		( )
your	ecords. Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone



#### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15 **FORM 1040N Schedules** I, II, and III 2006

Name as Shown on Form 1040N

TEST U & MAY B GRASS

Social Security Number

TEST U & MAY B GRASS	400	00	6204
NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partic	al-Year F	Residen	ts
Attach additional pages if necessary  PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			1
List type(s) and total amount:  45 a 10tal interest income from all state and local obligations (municipal bonds) exempt from lederal tax.  45 a \$			
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):	-		
List type(s) and amount:			
Enter the result of line 45a minus line 45b	45		
46 Other adjustments increasing income (see page 11 instructions)	46		
47 Total adjustments increasing income (total lines 45 and 46).			
Enter here and on line 12, Form 1040N	47	-1-4	
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Ne	praska boo	KIET	_
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	. 48		$\perp$
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:49 a \$			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from	-		
series, seems, s			
U.S. obligations:	_		
Total dividend: \$x% = 49 b \$	-		
Enter total of lines 49a and 49b	. 49		
50 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 50 total:	. 50		
<b>51</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	51		
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	. 52		
<b>53</b> Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on			
page 12 of instructions)	. 53		
<b>54</b> Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	. 54		
EF Nichwedge Leave Terms Ones One in the Plant Conduits them (One was a 40 instructions)			
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	. 55		
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount:	56		
List type(s) and amount	30		
<b>57</b> Total <b>adjustments decreasing income</b> (total lines 48 through 56). Enter here and on line 13, Form 1040N	57		
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR I	RESIDEN	ITS ON	LY
Complete a separate Schedule II for each state. See page 13 instructions.			
<ul> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:</li> </ul>	- AWC	State #	<b>#1</b>
50 Nahraaka inaama tay (lina 17 Farm 1040N)	F0	93	7.00
<ul><li>58 Nebraska income tax (line 17, Form 1040N)</li><li>59 Adjusted gross income derived from another state (do not enter amount of taxable income from the</li></ul>	. 58		100
other state)	. 59	18,00	0.00
60 Calculated tax credit (see instructions)	. 55	, -	
$\frac{\text{Line } 59}{\text{Line } 5 + \text{Line } 12 - \text{Line } 13 = \text{Total } 37,000 + 0} = \frac{18,000}{37,000} \times \text{Line } 58 = \frac{937}{37,000}$	60	45	6.00
- ,		22	E 00
61 Tax due and paid to another state (do not enter amount withheld for the other state)	. 61	66	5.00
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20. Form 10/10N	62	45	6.00

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... 62

<u> 1040</u>	U.S	<u>. Individual Income Tax Re</u>	turn <u>490</u> 0	(9	99) IRS Use C	nly—Do no	ot write or	staple in this space.	
	For	the year Jan. 1-Dec. 31, 2006, or other tax year begin	nning , 2006	6, ending	, ,	20	С	MB No. 1545-0074	
Label   L	You	r first name and initial	Last name RATT					ocial security numb	_
instructions on page 16.)		joint return, spouse's first name and initial	Last name				Spous	e's social security n 0 00 625	umber
Use the IRS Label.			RATT		Apt. no				<u> </u>
Otherwise, please print R		ne address (number and street). If you have a 452 MOUSETRAP C		ou <b>must</b> enter our SSN(s) above	. 🛕				
or type.		t, town or post office, state, and ZIP code. If y		ess, see	e page 16.			ng a box below will	
Presidential		<u>GRANT NE</u>				)	0	your tax or refund.	
Election Campaigr	) C	neck here if you, or your spouse if filing	jointly, want \$3 to go	to thi	is fund (see pa	age 16) 🕨	<u> </u>	You X Spous	se
Filing Status	1 <u> </u> 2 <b>2</b>	☐ Single☐ Single☐ Married filing jointly (even if only one				,		g person). (See page t not your dependen	,
Check only	3	Married filing separately. Enter spous	,	t	this child's name	here.			
one box.		and full name here. ▶		5 🗌 (	Qualifying wido	w(er) with	depen	dent child (see pag	ge 17)
	6a	X Yourself. If someone can claim you	u as a dependent, de	not c	check box 6a		}	Boxes checked on 6a and 6b	2
Exemptions	b	X Spouse					<u>.</u> .	No. of children on 6c who:	
	c Dependents: (2) Dependent's (3) Dependent's relationship to child for child							<ul><li>lived with you _</li></ul>	
		(1) First name Last name	social security number	er	you	credit (see p		• did not live with	
If more than four				$\perp$		<u>Ц</u>		you due to divorce or separation	
dependents, see				_		<u> </u>		(see page 20) Dependents on 6c	
page 19.			1 1	$\perp$		<u> </u>		not entered above	
		Total number of evernations aloimand						Add numbers on	21
	d	Total number of exemptions claimed					7	lines above ▶ <b>1</b>	
Income	7	Wages, salaries, tips, etc. Attach Form(	,					1,250	
	8a	Taxable interest. Attach Schedule B if	•	   8b			8a	1,230	.00
Attach Form(s) W-2 here. Also	b	Tax-exempt interest. Do not include on		OD			9a		
attach Forms	9a	Ordinary dividends. Attach Schedule B	Ja						
W-2G and	b 10	Qualified dividends (see page 23) . Taxable refunds, credits, or offsets of s	tota and local incom	9b	o (000 page 2)	1)	10	1,250	.00
1099-R if tax was withheld.	10 11		+)	11	,				
was withincia.	12	Alimony received	dule C or C-EZ				12	46,150	.00
	13	Capital gain or (loss). Attach Schedule					13	,	
If you did not	14	Other gains or (losses). Attach Goriedate for 47	•	•			14		
get a W-2,	15a	IRA distributions   15a	1 1		amount (see p		15b		
see page 23.	16a	Pensions and annuities 16a			amount (see p	,	16b		
Enclose, but do	17	Rental real estate, royalties, partnerships				,	17		
not attach, any	18	Farm income or (loss). Attach Schedule	18						
payment. Also, please use	19	Unemployment compensation					19		
Form 1040-V.	20a	Social security benefits . 20a	b	Taxable	e amount (see p	age 27)	20b		
	21	Other income. List type and amount (see					21	04.050	00
	22	Add the amounts in the far right column f	or lines 7 through 21.		your <b>total inc</b>	ome ►	22	61,650	.00
Adjusted	23	Archer MSA deduction. Attach Form 88	353	23			_		
Gross	24	Certain business expenses of reservists, per	•	04					
Income		fee-basis government officials. Attach Forr		24					
IIICOIII <del>C</del>	25	Health savings account deduction. Attac		25 26					
	26	Moving expenses. Attach Form 3903		27	3 20	61.00			
	27	One-half of self-employment tax. Attach		28	0,21	31.00			
	28	Self-employed SEP, SIMPLE, and quali-	•	29					
	29 30	Self-employed health insurance deduct Penalty on early withdrawal of savings		30					
	31a	Alimony paid <b>b</b> Recipient's SSN ▶		31a					
	32	IRA deduction (see page 31)		32					
	33	Student loan interest deduction (see page 31)		33					
	34	Jury duty pay you gave to your employ	-	34					
	35	Domestic production activities deduction.		35					
	36	Add lines 23 through 31a and 32 through					36	3,261	
	37	Subtract line 36 from line 22. This is yo	ur <b>adjusted gross i</b> i	ncome		. ▶	37	58,389	.00

Department of the Treasury—Internal Revenue Service

				-	9
Tax	38	Amount from line 37 (adjusted gross income)	38	58,389.	00
and	39a	Check [ You were born before January 2, 1942, Blind. ] Total boxes		,	
Credits	JJa				
		( = opolico mas sem sensis semany 1, 10 11, 10 11) emembro = =			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ∟		17 571	00
Deduction for—	_40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	17,571.	
	41	Subtract line 40 from line 38	41	40,818.	00
<ul> <li>People who checked any</li> </ul>	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina,			
box on line	72	see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	6,600.	00
39a or 39b <b>or</b>	40		43	34,218.	
who can be claimed as a	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	44	4,379.	
dependent,	44	Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		4,379.	00
see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	45		
<ul><li>All others:</li></ul>	46	Add lines 44 and 45	46	4,379.	00
Single or	47	Foreign tax credit. Attach Form 1116 if required 47			
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441			
separately,			1		
\$5,150	49	oredit for the elderly of the disabled. Attach ochedule 11.			
Married filing	50	Education credits. Attach Form 5005	-		
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880.	-		
widow(er),	52	Residential energy credits. Attach Form 5695			
\$10,300	53	Child tax credit (see page 42). Attach Form 8901 if required 53			
Head of	54	Credits from: a Form 8396 b Form 8839 c Form 8859			
household,	55	Other credits: a Form 3800 b Form 8801 c Form 555			
\$7,550		official distributions of the form of the	56	0	00
	56	Add lines 47 through 55. These are your <b>total credits</b>		4,379.	
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0	57		
Other	58	Self-employment tax. Attach Schedule SE	58	6,521.	UU
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59		
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60		
	61	Advance earned income credit payments from Form(s) W-2, box 9	61		
	62	Household employment taxes. Attach Schedule H	62		
	63	Add lines 57 through 62. This is your <b>total tax</b>	63	10,900.	00
		0.010,00		10,000.	
Payments <b>Payments</b>	64	0.500,00	-		
	65	2000 estimated tax payments and amount applied from 2003 return	-		
If you have a	_66a	Earned income credit (EIC)	-		
qualifying child, attach	b	Nontaxable combat pay election ▶ 66b			
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 60)			
	68	Additional child tax credit. Attach Form 8812 , , , , 68			
	69	Amount paid with request for extension to file (see page 60) 69			
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70			
		Credit for federal telephone excise tax paid. Attach Form 8913 if required 71	-		
	71 72	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	72	10,710.	$\Omega$
		, , , , , , , , , , , , , , , , , , ,		10,710.	00
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73		
Direct deposit?	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶	74a		
See page 61	▶ b	Routing number			
and fill in 74b, 74c, and 74d,	▶ d	Account number			
or Form 8888.	75	Amount of line 73 you want applied to your 2007 estimated tax   75			
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	190.	00
You Owe	77	Estimated tax penalty (see page 62)			
	Do	you want to allow another person to discuss this return with the IRS (see page 63)? X Yes.	Comple	ete the following.	No
Third Party		· · · · · · · · · · · · · · · · · · ·		oto 1.10 10.1011111.g. [	
Designee	De: nar	signee's George Brett  Phone no. ► (402) 227-2255  Personal identific number (PIN)	ation ı	3880	0 0
Cian		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	to the		
Sign		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w			
Here	You	ur signature   Date   Your occupation	l Davti	ime phone number	
Joint return?					
See page 17. Keep a copy	_	INVENTOR	(	)	
for your	Spe	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation			
records.		SALES PERSON			
Paid	Dro	parer's Date Check if	Prep	arer's SSN or PTIN	
ı ulu					
Droporosio		nature self-employed			
Preparer's Use Only	sig Firr	Oncok II			

a Control number	22222	Void	For Official Use Or OMB No. 1545-000	-				
b Employer identification number 47-0817852	(EIN)			<b>1</b> Wa	ges, tips, other compensation 13,000.00		2,210	tax withheld
c Employer's name, address, and THE CHEESI		IOUSE		<b>3</b> So	cial security wages 13,000.00	4 Socia	l security to 806	ax withheld
16 RIVERSID	E DR			5 Medicare wages and tips 6 Medicare tax withhel 13,000.00 189.00				
GRANT, NE 6	69140			<b>7</b> So	cial security tips	8 Alloca	ated tips	
d Employee's social security num 400-00-6251	ber			<b>9</b> Adv	vance EIC payment	10 Depe	ndent care	benefits
e Employee's first name and initia WHARF B	Suff. 1	1 No	nqualified plans	12a See in	nstructions	for box 12		
452 MOUSET	TRAP CT		1	3 Statute emplo		<b>12b</b> C d e		
GRANT, NE 6	69140		1	4 Oth	ner	12c		
						<b>12d</b>		
f Employee's address and ZIP co	ode							
15 State Employer's state ID nur NE 4545001		ate wages, tips, etc. 3,000.00			18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name
Wago an	d Toy		700			f 41 T		

Wage and Tax Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

#### **SCHEDULES A&B**

Department of the Treasury

Internal Revenue Service

(Form 1040)

#### Schedule A—Itemized Deductions

(Schedule B is on back)

(Schedule B is on bac

► Attach to Form 1040.

► See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

2006

Attachment Sequence No. 07

Name(s) shown on Form 1040 Your social security number TEST E & WHARF B RATT 400:00:6205 Medical Caution. Do not include expenses reimbursed or paid by others. 1 5,000,00 Medical and dental expenses (see page A-1) and 1 Enter amount from Form 1040, line 38 2 **Dental** 2 4,379,00 **Expenses** 3 Multiply line 2 by 7.5% (.075), . . . . . 3 621.00 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 1.00000Taxes You 5 State and local income taxes 6 4,200,00 **Paid** 6 Real estate taxes (see page A-3) 450,00 7 7 Personal property taxes . . . . . . . . . . (See page A-3.) 8 Other taxes. List type and amount ▶..... 250,00 8 Add lines 5 through 8 . \_ . \_ . . . . . . . 5,900,00 9 6.250.00 10 Interest 10 Home mortgage interest and points reported to you on Form 1098 You Paid Home mortgage interest not reported to you on Form 1098. If paid 11 to the person from whom you bought the home, see page A-3 (See and show that person's name, identifying no., and address page A-3.) 11 Note. Personal Points not reported to you on Form 1098. See page A-4 12 interest is 12 for special rules . . . . . . . . . . . . . . . . 13 Investment interest. Attach Form 4952 if required. (See deductible. 13 6,250,00 14 Add lines 10 through 13 14 Gifts to 15 Gifts by cash or check. If you made any gift of \$250 or 4,800.00 Charity 15 more, see page A-5 . . . . . . . . . . . . . If you made a 16 Other than by cash or check. If any gift of \$250 or more, gift and got a 16 see page A-5. You must attach Form 8283 if over \$500 benefit for it, 17 17 Carryover from prior year . . . . . . . . . . . . see page A-4. 4.800.00 Add lines 15 through 17 18 18 Casualty and Theft Losses 19 Casualty or theft loss(es). Attach Form 4684. (See page A-6.) . 19 Unreimbursed employee expenses—job travel, union Job Expenses 20 and Certain dues, job education, etc. Attach Form 2106 or 2106-EZ 20 Miscellaneous if required. (See page A-6.) ▶ ..... 21 **Deductions** 21 (See Other expenses—investment, safe deposit box, etc. List page A-6.) type and amount ▶..... 22 23 23 Add lines 20 through 22 . . . . Enter amount from Form 1040, line 38 24 24 25 25 Multiply line 24 by 2% (.02) . . . . . . . . . . . . 26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-26 Other 27 Other—from list on page A-7. List type and amount ▶ ..... Miscellaneous ..... **Deductions** 27 **Total** Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? Itemized X No. Your deduction is not limited. Add the amounts in the far right column 17,571,00 **Deductions** 28 for lines 4 through 27. Also, enter this amount on Form 1040, line 40. Yes. Your deduction may be limited. See page A-7 for the amount to enter.

If you elect to itemize deductions even though they are less than your standard deduction, check here



NEBRASKA INDIVIDUAL INCOME TAX RETURN for the taxable year January 1, 2006 through December 31, 2006 or other taxable year: , 2006 through

2006

**FORM 1040N** 

• Read instructions before completing

PLEASE DO NOT WRITE IN THIS SPACE

			this fo	orm									
Drint		First Name(s) and Initial(s)  Last Name  RAT	Г										
00.0		E Current Home Address (Number and Street or Rural Route and Box Number			_								
Please Tyne or Print		ե 452 MOUSETRAP CT	,										
D	-	City, Town, or Post Office State	Zip C	Code	$\dashv$								
	ſ.	GRANT NE 69	140										
-		IMPORTANT: SSN(S) MUST BE ENTERED BELOW.			Hig	h Scho	ol District	Code					
		Your Social Security Number   Spouse's Social Security No. 400   00   6205   400   00   62	251	6	8	6	8 0	2	0	1 '	t be entered ol codes be 17)	_	_
-	(1)[	_ ' _ ' _ ' _ ' _ ' _ ' _ ' _ ' _ ' _ '	d (first name	e & date o	f death	ո)։				P5-	/		
-	1	Federal Filing Status									/		
H		(1) Single (3) Married, filing separate—spo	ouse's S. S.	No.:				He					
	2a	(2) Married, filing joint and Full Name  3 Check if YOU were: (1) 65 or older (2) Blind	21	<b>b</b> Check	here	if som	(5) neone (suc				depender can claim		
덛_		SPOUSE was: (3) 65 or older (4) Blind					depender		(5)				· [
	3	Type of Return  (1) X Resident  (2) Partial-year resident from			20	006 to			2	006 (s	<b>attach</b> Sc	hodule	2 III/
		(3) Nonresident (attach Sched	ule III)		,20	00 10		-	, 2	.000 (8	attacii 30	riedule	<b>5</b> 111)
	4		0000 f	11									2
		Federal exemptions (number of exemptions claimed on you Federal adjusted gross income (AGI) (Federal Form 1040EZ							 [				
_		Federal Form 1040, line 37)								5	58,3	389.	.00
		If you entered -0- tax on: Federal Fo or Federal Form 1040, lines 44, 45, and 6											
		(Partial-year residents and nonresid											
e e	6	Nebraska standard deduction (if you checked any box on lin											
2 Here		see instructions; otherwise, enter \$8,580 if married-joint or 9,5,130 if single; \$7,550 if head of household; or \$4,290 if ma				. 6	8,	580	.00				
ĕ-							· ·	571					
Copy		7 Total itemized deductions (Federal Schedule A, line 28 – se B State and local income taxes (Federal Form 1040, line 5, So		tions)		. 7	17,	37 I	.00				
State Copy	0	see instructions.)				. 8	1,	000	.00				
ach S			11				16	571	$\Omega$				
e Att	9	Nebraska itemized deductions (line 7 minus line 8)	.). i			.  9	10,	07 1	,00				
Pleas	10	Enter the amount from line 6 or line 9, whichever is greater (	see instr	uctions)						10	16,5	71.	00
	44	Nebraska income before adjustments (line 5 minus line 10).								11	41,8	18	ററ
		2. Adjustments increasing federal AGI (line 47, from attached									, 0		00
		Schedule I)				. 12							
Here	13	Adjustments decreasing federal AGI (line 57, from attached Schedule I)	Nebrask	a		. 13	2,	225	.00				
rder		Adjustments decreasing federal AGI (line 57, from attached Schedule I)  If the amount on line 13 is ONLY for a state income tax refur (NOTE: If line 12 is zero (-0-), and you check this box, do no	nd deduct	tion, che									
Đ.		(1.0.1 = 1.1 mile 1 = 10 = 0.10 ( 0 ); and you offer the 2011, at 110								4.4	39,5	ัดว	$\cap \cap$
M	14	Tax table income (enter line 11 plus line 12 minus line 13).	it less tha	an -0-, e	nter ·	-0				14	00,0		00
eck o	15	Nebraska income tax (residents use Nebr. Tax Table; others	use Nebr	r. Sch. II	Ι)	. 15	1,	506	.00				
ร	16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329	)—see ins	struction	s)	16							
		Total Nebraska tax before personal exemption credit (add li					the amou	nt on th	nis		4 -	00	00
lease		line. Pay the amount from line 38								17	1,5	06.	UU

40	A	40	1 500	$\sim$
	3 Amount from line 17 (Total Nebraska tax)		1,506.	UU
		2.00		
20	Credit for tax paid to another state (attach Nebraska Schedule II and the			
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 —see instructions)			
	P. CDAA credit (see instructions)			
	Form 3800N nonrefundable credit (attach Form 3800N)			
	Form 829N credit (see instructions)			
25	Nebraska child/dependent care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers			
	cannot claim this credit; see instructions to determine if you qualify)			
<b>27</b>	Total nonrefundable credits (add lines 19 through 26)	27	212.	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box	:□ , □ :		
	and attach federal return copy	28	1,294.	00
29	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,		,	
	1099-MISC, or 14N)	00.0		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and			
	any payments submitted with an extension request)	0.00		
31	Form 3800N refundable credit (attach Form 3800N)			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,			
	or Nebraska Form 2441N)			
33	Beginning Farmer credit (attach certificate)			
34	Nebraska earned income credit. Number of qualifying children ▶ 97			
	Federal credit 98 \$ x .08 (8%). Attach federal return,			
	pages 1 and 2 – see instructions)			
35	6 Add lines 29, 30, 31, 32, 33, and 34	35	1,500.	00
			·	
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	36		
			4 =00	
	' Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36		1,500.	UU
38	B TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in fu			
	For credit card payment check here and see page 5 of instructions		000	~ ~
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you OVERPAID	39	206.	UÜ
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX			
		200		
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more	6.00		
40	Naharaha arang ing finanga CONTRIBUTION of \$4.00 and and			
	Nebraska campaign finance CONTRIBUTION of \$1.00 or more			
43	3 Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for	40	200	$\cap$
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 da	ys 43	200.	UU
	Expecting a Refund?			
	Have it sent directly to your bank account! (see instructions on page 10)			
44		= Checking	g 2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Direct	
			Direct Deposit	
44	C Account Number		Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused box			
6	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowled	ige and belief,	it is correct and comple	te.
	sign			
n	Nere Signature Construction Data Signature of Dropograp if Other T	hon Toynova		
Keep	your Signature Date Signature of Preparer if Other T	ıarı raxpayer	Date	
	records.  Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		() Daytime Phone	
	opouse's dignature (it ming jointry, <b>sout</b> must sign) Daytine i none Address		Dayume FIIONE	



#### NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

**NEBRASKA SCHEDULE I**—

**FORM 1040N Schedules** I, II, and III 2006

Name as Shown on Form 1040N

TEST E & WHARF B RATT

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

Social Security Number

00

6205

400

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia  • Attach additional pages if necessary	I-Yea	ar Residents	
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:  List type(s) and total amount:  45 a \$			
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):			
List type(s) and amount:45 b \$	45		
46 Other adjustments increasing income (see page 11 instructions)	46		
47 Total adjustments increasing income (total lines 45 and 46).			
Enter here and on line 12, Form 1040N	47	hooklet	
TAIL O Adjustments Secretaring Federal Acti Sec complete instructions on pages 11 to 61 the New	Tuoku	BOOKICE	
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	48	1,250.	00
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:49 a \$			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:			
Total dividend: \$x% = 49 b \$			
Enter total of lines 49a and 49b	49		
List type(s) and amount: Enter line 50 total:	50		
Electrypo(o) and amount.			
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	51		
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	52	500.	00
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on			
page 12 of instructions)	53	300.	UÜ
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	54	175.	00
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	55		
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.	33		
List type(s) and amount:	56		
<b>57</b> Total <b>adjustments decreasing income</b> (total lines 48 through 56). Enter here and on line 13, Form 1040N	57	2,225.	00
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F	RESID	DENTS ONLY	/
<ul> <li>Complete a separate Schedule II for each state. See page 13 instructions.</li> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:</li> </ul>			
58 Nebraska income tax (line 17, Form 1040N)	58		
59 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	59		
60 Calculated tax credit (see instructions)  Line 59			
Line 5 + Line 12 - Line 13 = Total + - = x Line 58	60		
61 Tax due and paid to another state (do not enter amount withheld for the other state)	61		

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... 62

- 3. Building and Loan Associations,
- 4. Postal Savings Accounts (discontinued in 1966),
- 5. Export Import Bank bonds,
- 6. Federal or State Credit Unions,
- 7. Interest on debentures issued to mortgages of mortgages foreclosed under the National Housing Act if insured before February 3, 1938,
- 8. Interest on federal income tax refunds,
- 9. Farmers Home Administration,
- 10. New Community debentures,
- 11. Merchant Marine bonds,
- 12. Ship Financing bonds,
- 13. U.S. Merchant Marine Ship notes,
- 14. U.S. Merchant Marine Offshore Ship Services notes,
- 15. Federal Home Loan Mortgage Corporation,
- 16. World Bank,
- 17. International Bank for Reconstruction and Development bonds,
- 18. Asian Development Bank notes and bonds,
- 19. Inter-American Development Bank bonds,
- 20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
- 21. Bankers' Acceptance,
- 22. Certificates of Deposit,
- 23. Penn Central Transportation certificates,
- 24. Federal Financing Bank,
- 25. Federal National Mortgage Association (FNMA's),
- 26. Federal Mortgage Corporation (FMC's)
- 27. Government National Mortgage Association (Cartas)
- 28. Chrysler Corporation secured notes,
- 29. Lockheed convertible bonds, and
- 30. Washington Metropolitan Area Transit A thority bond

# LINE 49b. GOVERNMENT MONEY MARKET OF MUTUAL FUNDS. Certain government money marke or mutual funds issued by regulated investment compares claim to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations.** To claim a deduction on line 49b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 49b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

**Repurchase agreements.** Interest income from repurchase agreements involving U.S. government obligations **is not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 49. Capital gains from the sale of U.S. government obligations are not deductible.

# **LINE 50. RAILROAD RETIREMENT BOARD PENSION PAYMENTS.** List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

#### LINE 51. SPECIAL CAPITAL GAINS DEDUCTION.

Nebraska resident individuals may elect to deduct from their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 51.

#### LINE 52. NEBRASKA COLLEGE SAVINGS PLAN.

Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is \$1,000 (\$500 married filing separately). You cannot deduct contributions made to other states' plans on line 52. **Only the account owner may claim this deduction.** 

**Donations, gifts, and grants** to the Nebraska educational satings plan trust for deposit to the endowment fund are, to the tent not deducted for federal income tax purposes, allowed as a straction from the donor's federal adjusted gross income on Line 52. You must enclose a **copy of the letter** of receipt from the State Treaster office acknowledging the gift received.

LINE 53 3C US DEPRECIATION SUBTRACTION. Use the vork receibelow to compute the amount to report on line 53 Jeansk a Schedule I. For any bonus depreciation added back on a N braska return for tax years 2000, 2001, and/or 2002, you can aim a deduction for tax year 2006 for the second 20 percent of the total amount previously added back. For tax years 2003, 2004, and 2005 you can claim a deduction for tax year 2006 for the first 20 percent.

LINE 53 WORKSHEET Bonus Depreciation Add-Back									
Tax Year	Column A	Column B							
2000	\$								
2001									
2002	\$625								
2003									
2004		:							
2005 Totals	\$625	. \$							
Multiply by:		x .20							
Col. A and B – Totals	\$12 <u>5</u>	\$ <u>175</u>							
Amount to report on li		\$300							

**LINE 54. ENHANCED SECTION 179 SUBTRACTION.** For tax year 2006, you can deduct 20 percent of the total amount previously added back in 2003, 2004, and 2005.

**LINE 55. NEBRASKA LONG TERM CARE SAVINGS PLAN CONTRIBUTION.** Nebraska allows a deduction on line 55 for the amount of annual contributions made to the Nebraska Long Term Care Savings Plan administered by the State Treasurer. The maximum annual exempt contribution per return is \$1,000 (\$2,000 married filing joint). **Earnings generated** from

DECEASED TEST R PATIENCE 10/15/2006

<b>1040</b>		rtment of the Treasury—Internal Revenue S . Individual Income Tax Re		)	99) IRS Use (	Only—Do no	ot write or	staple in this space.	
	_	the year Jan. 1-Dec. 31, 2006, or other tax year begin		3, ending		20		MB No. 1545-0074	
Label	-	ur first name and initial	Last name	, ,	,	-		social security num	ber
(See L	TE	FST B	<b>PATIFNCE</b>				40	00:00:620	6
instructions on page 16.)		joint return, spouse's first name and initial	Last name				Spous	e's social security r	number
Use the IRS L	HC	NA M	<b>PATIENCE</b>				40	00:00:626	1
label.	Hoi	ne address (number and street). If you have a	P.O. box, see page 16		Apt. no	).		ou must enter	•
please print R	16	S14 STOCK RD			10	-	<b>A</b> y	our SSN(s) above	e. <b>A</b>
or type.		r, town or post office, state, and ZIP code. If <b>ENDER NE 680</b> 4	·	ess, see	e page 16.	J		ng a box below wil	
Presidential Election Campaign		neck here if you, or your spouse if filing	• •	o to thi	is fund (see na			You X Spou	
	1 [	Single						g person). (See pag	
Filing Status	2	_				•		t not your depender	,
Check only	3	Married filing separately. Enter spous	,		his child's name			, , , , , , , , , , , , , , , , , , , ,	,
one box.		and full name here. ▶		5 🗌 (	Qualifying wido	w(er) with	n depen	dent child (see pag	ge 17)
F	6a	Yourself. If someone can claim yo	'		check box 6a		}	Boxes checked on 6a and 6b	_2_
Exemptions	b	X Spouse			3) Dependent's	 (4) vif qua	J	No. of children on 6c who:	0
	С	Dependents:	(2) Dependent's social security number	Ι,	relationship to	child for ch	ild tax	• lived with you	2
		(1) First name Last name  CHARLES PATIENCE	400 00 626		you	credit (see p	age 19)_	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than four		BETTY PATIENCE	400 00 626		ON AUGHTER	<u> </u>		or separation (see page 20)	
dependents, see page 19.		BETTT TAITENGE	1 100 100 1020		AUGITTEIT			Dependents on 6c not entered above	
page 10.								Add numbers on	4
	d	Total number of exemptions claimed					<u> </u>	lines above	4
laceme	7	Wages, salaries, tips, etc. Attach Form	` '				7	174,000	00
Income	8a	Taxable interest. Attach Schedule B if	required				8a		
Attach Form(s)	b	Tax-exempt interest. Do not include o		8b			-		
W-2 here. Also attach Forms W-2G and	9a	Ordinary dividends. Attach Schedule B		   9b			9a		
	10	Qualified dividends (see page 23) . Taxable refunds, credits, or offsets of s	4)	10					
1099-R if tax was withheld.	11	Alimony received	11						
	12	Business income or (loss). Attach Sche	12	1,000	.00				
	13	Capital gain or (loss). Attach Schedule		 equired		<b>▶</b> □	13	ŕ	
If you did not	14	Other gains or (losses). Attach Form 47	797				14		
If you did not get a W-2, see page 23.	15a	IRA distributions 15a	b	Taxable	amount (see p	age 25)	15b		
. •	16a	Pensions and annuities 16a			e amount (see p	,	16b		
Enclose, but do not attach, any	17	Rental real estate, royalties, partnership				edule E	17		
payment. Also,	18	Farm income or (loss). Attach Schedule	e F				18		
please use Form 1040-V.	19 20a	Unemployment compensation Social security benefits . <b>20a</b>	· · · · · · · · · · · · · · · · · · ·	 Tavahla	amount (see p		20b		
101111 1040-4.	21	Other income. List type and amount (s				,	21		
	22	Add the amounts in the far right column	,				22	175,000	.00
A alimete al	23	Archer MSA deduction. Attach Form 88	853	23			_		
Adjusted	24	Certain business expenses of reservists, pe	erforming artists, and						
Gross		fee-basis government officials. Attach For		24			+		
Income	25	Health savings account deduction. Atta		25 26			+		
	26	Moving expenses. Attach Form 3903		27			+		
	27 28	One-half of self-employment tax. Attach Self-employed SEP, SIMPLE, and qual		28					
	29	Self-employed health insurance deduc		29					
	30	Penalty on early withdrawal of savings		30					
	31a	Alimony paid <b>b</b> Recipient's SSN ▶		31a					
	32	IRA deduction (see page 31)		32					
	33	Student loan interest deduction (see pa	-	33					
	34	Jury duty pay you gave to your employ		34					
	35 36	Domestic production activities deduction. Add lines 23 through 31a and 32 through		35			36		
	36 37	Subtract line 36 from line 22. This is yo					37	175,000	00

Form 1040 (2006)				Pa	age 2
Tax	38	Amount from line 37 (adjusted gross income)	38	175,000.0	00
and	39a	Check [ You were born before January 2, 1942, Blind.] Total boxes			
Credits		if: Spouse was born before January 2, 1942, ☐ Blind.   checked ▶ 39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b □			
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,300	00
for—	41	Subtract line 40 from line 38	41	164,700.0	
<ul> <li>People who</li> </ul>	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina,			-
checked any box on line	42	see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	13,200.0	00
39a or 39b <b>or</b>	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	151,500.0	
who can be claimed as a	44	Tax (see page 36). Check if any tax is from: a  Form(s) 8814 b Form 4972	44	31,824.0	
dependent, see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	01,0211	
		Add Pass AA and AE	46	31,824.0	nn
All others:	46	Add lines 44 and 45		01,024.0	00
Single or Married filing	47	1 200 00			
separately,	48				
\$5,150	49	oreal for the electry of the disabled. Attach beheater 1.			
Married filing jointly or	50	Education credits. Attach Form 6000			
Qualifying	51	The literature advings contributions decail. Attach Form 6000.	-		
widow(er), \$10,300	52	nesidential energy credits. Attach i omi 3093			
Head of	53	Office tax credit (see page 42). Attach Form 6501 in required			
household,	54	dictate from: a large from cook a large from coo			
\$7,550	55		EC	2 200	$\cap$
	56 57	Add lines 47 through 55. These are your <b>total credits</b>	56 57	2,200.0 29,624.0	
			58	29,024.0	UU
Other	58	Self-employment tax. Attach Schedule SE	59		
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	60		
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	61		
	61	Advance earned income credit payments from Form(s) W-2, box 9	62		
	62 63	Household employment taxes. Attach Schedule H	63	20,624 (	
		20,800,00	03	29,624.0	UU
Payments	64	05	-		
	65	2000 estimated tax payments and amount applied from 2003 return			
If you have a gualifying	_66a	Larried income credit (Lio)			
child, attach	b	Nontaxable combat pay election ▶ 66b			
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 60)	-		
	68	Additional child tax credit. Attach Form 8812			
	69	Amount paid with request for extension to file (see page 60)			
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70	-		
	71 72	Credit for federal telephone excise tax paid. Attach Form 8913 if required 71	70	39,800.0	$\cap \cap$
		Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	72		
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73	10,176.0	
Direct deposit? See page 61	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶	74a	10,176.0	UU
and fill in 74b,	▶ b	Routing number 1 0 4 0 0 0 5 8 ► c Type: Checking X Savings			
74c, and 74d,	► d	Account number 1 4 9 1 6 2 5 3 6			
or Form 8888.	75	Amount of line 73 you want applied to your 2007 estimated tax  75	70		
Amount You Owe	76 77	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ► Estimated tax penalty (see page 62)	76		
		you want to allow another person to discuss this return with the IRS (see page 63)? Yes. (	Compl	ete the following. \bar{\bar{\bar{\bar{\bar{\bar{\bar{	Z N
Third Party		signee's Phone Personal identific		oto the following.	<u></u>
Designee	nar		ation	<u> </u>	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wi			
Here		ur signature   Date   Your occupation		ime phone number	<b>J</b>
Joint return?	100		1	•	
See page 17. Keep a copy	_	UNDERWRITER	(40	<u>(2) 663-8463</u>	
for your	Spo	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation			
records.			Dron	paror's SSN or DTIN	
Paid	Pre	eparer's FILING AS SURVIVING SPOUSE Check if self-employed	Prep	parer's SSN or PTIN	
Preparer's		Seil-eiliployeu 🗌	<u> </u>		
Use Only	you	urs if self-employed),			
	ado	dress, and ZIP code   ✓ Phone no.	1	,	

a Control number		55555	Void I I	For Official Use OMB No. 1545-0						_
b Employer identific 47-2442	sation number (EIN 825	N)				50,000.		2 Federal income tax withheld 35,000.00		
c Employer's name	, address, and ZIF		<b>3</b> So	cial security wag 50,000.	00	4 Social security tax withheld 5,840.00				
147 HA	YSTACK			dicare wages an $50,000$ .			are tax wit 1,366			
PENDE	R, NE 6	<b>7</b> So	cial security tips		8 Alloca	ated tips				
d Employee's social 400-00-			<b>9</b> Ad	vance EIC payme	ent	10 Dependent care benefits				
e Employee's first name and initial Last name PATIENCE					<b>11</b> No	nqualified plans		12a See i	nstructions	for box 12
1614 S	TOCK R	OAD			13 Statutory employee plan Sick pay C C C C C C C C C C C C C C C C C C C					
PENDE	R, NE	68047			14 Other 12c					
								<b>12d</b> C d d e		
f Employee's addre	ess and ZIP code									
15 State Employer	's state ID numbe 169289		one wages, tips, etc. 0,000.00	17 State incom 9,750.		18 Local wages,	tips, etc.	19 Local inco	ome tax	20 Locality name
	Wode and									

Wage and Tax Statement



Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Cat. No. 10134D

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a Control number	22222	Void	For Official Use OMB No. 1545-0	•			
b Employer identification number 47-0343729	(EIN)			<b>1</b> Wa	ges, tips, other compensation 24,000.00	Federal income 4,800.	
c Employer's name, address, and PENDER TRAC	TOR AND	IMPLEM	1ENTS	<b>3</b> Soc	24,000.00	4 Social security 1,488.	00
1400 S 1ST S	Γ		<b>5</b> Me	24,000.00	6 Medicare tax w 348.	ithheld 00	
PENDER, NE	68047			<b>7</b> Soc	cial security tips	8 Allocated tips	
d Employee's social security num 400-00-6261	ber			<b>9</b> Adv	vance EIC payment	10 Dependent care	benefits
e Employee's first name and initia		ENCE	11 Nonqualified plans 12a See instructions for bo				
1614 STOCK F	RD			13 Statute employ	ory Retirement Third-party yee plan sick pay	<b>12b</b> C C d e	
PENDER, NE	68047			<b>14</b> Oth			
						<b>12d</b>	
f Employee's address and ZIP co	ode						
NE Employer's state ID nur NE 7563696		tate wages, tips, etc. 4,000.00		_	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Wage an	d Tax		701	זר	Department of	f the Treasurv—Internal	Revenue Service

Form W-2 Wage and Tax Statement



Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

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#### **Child and Dependent Care Expenses**

▶ Attach to Form 1040 or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074 Attachment Sequence No. 21

Department of the Treasury Internal Revenue Service

Dependent Care Benefits

Name(s) shown on return TEST R & IONA M PATIENCE Your social security number 400 00 6206

Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions. Qualifying Person(s) Qualified Expenses

Persons or Organizations Who Provided the Care—You must complete this part. (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
F	PENDERCARE	1700 CARING ST PENDER NE 68047	47-0256441	2,500.00
ŀ	KIDS R US	1400 PLAYGROUND CT PENDER NE 68047	47-0324625	1,500.00

Complete only Part II below. No — Did you receive dependent care benefits? Yes — Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

Pa	rt II Credit for Child and	Dependent Care	e Expenses						
2	Information about your qualif	ying person(s). If y	you have more than	two qu	alifying	persons	, see	the instructions.	
	<b>(a)</b> Qualifying First	g person's name L	ast		alifying pe security r	erson's soc number	ial	(c) Qualified expenses y incurred and paid in 2006 for person listed in column (	or the
	CHARLES	PATIENCE		400	00	6262		3,000	.00
	BETTY	PATIENCE		400	00	6263		3,000	.00
3	Add the amounts in column (or person or \$6,000 for two or mine 33	ore persons. If you	completed Part III,	enter the	e amour	nt from 	3 4	6,000 150,000	
5 6	If married filing jointly, enter yor was disabled, see the instr	uctions); all others	s, enter the amount			tuaent	5 6	24,000 6,000	
7	Enter the amount from Form 1040NR, line 36	,							
8	Enter on line 8 the decimal ar If line 7 is:	mount shown belov	w that applies to the	e amour	nt on lin	e 7			
		ecimal mount is	But n Over over	ot	Decima amount				
	\$0—15,000 15,000—17,000	.35 .34	\$29,000—31,000 31,000—33,000		.27 .26				
	17,000—19,000	.33	33,000—35,000		.25		8	Χ.	20
	19,000—21,000	.32	35,000—37,000		.24				
	21,000—23,000	.31	37,000—39,000 39,000—41,000		.23 .22				
	23,000—25,000 25,000—27,000	.30 .29	41,000—41,000		.22				
	27,000—27,000	.28	43,000—No lim		.20				
9	Multiply line 6 by the decimal the instructions	amount on line 8	. If you paid 2005 e	expense	s in 200	)6, see	9	1,200	.00
10	Enter the amount from Form Form 1040NR, line 43, minus		•		40, line	47, or	10	31,824	.00
11	Credit for child and depend here and on Form 1040, line	lent care expense	es. Enter the smalle				11	1,200	.00

rt III Dependent Care Benefits		
Enter the total amount of <b>dependent care benefits</b> you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	
Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions	13	
Enter the amount, if any, you forfeited or carried forward to 2007. See instructions	14 (	)
Combine lines 12 through 14. See instructions	15	
Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the <b>qualifying person(s)</b>		
Little the smaller of line 13 of 10	-	
Effect your curred moonie, occ instructions	-	
to you.		
If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).      19		
If married filing separately, see the instructions for the amount to enter.		
, and the second		
Enter the entances of mile 17, 10, or 10	-	
	21	
Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19)	23	
<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions	24	
Enter the <b>smaller</b> of line 20 or 23	-	
	-	
<b>Taxable benefits.</b> Subtract line 27 from line 22. If zero or less, enter -0 Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form	28	
To claim the child and dependent care credit, complete lines 29-33 below.		
Enter \$3,000 (\$6,000 if two or more qualifying persons)	29	
Add lines 24 and 27	30	
Subtract line 30 from line 29. If zero or less, <b>stop.</b> You cannot take the credit. <b>Exception.</b> If you paid 2005 expenses in 2006, see the instructions for line 9	31	
Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown		
on line 30 above. Then, add the amounts in column (c) and enter the total here Enter the <b>smaller</b> of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32	
	Enter the total amount of <b>dependent care benefits</b> you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.  Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions  Enter the amount, if any, you forfeited or carried forward to 2007. See instructions  Enter the total amount of <b>qualified expenses</b> incurred in 2006 for the care of the <b>qualifying person(s)</b> Enter the smaller of line 15 or 16  Enter your <b>earned income</b> . See instructions  Enter the amount shown below that applies to you.  If married filing jointly, enter your spouse was a student or was disabled, see the instructions for line 5).  If married filing separately, see the instructions for line 5.  Inter the <b>smallest</b> of line 17, 18, or 19  Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- Subtract line 21 from line 15  Deductible benefits. Enter the smallest of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions  Enter the smaller of line 20 or 23  Enter the smaller of line 20 or 23  Enter the smaller of line 27 from line 25. If zero or less, enter -0-  Taxable benefits. Subtract line 27 from line 25. If zero or less, enter -0-  Taxable benefits. Subtract line 27 from line 25. If zero or less, enter -0-  Taxable benefits. Subtract line 27 from line 25. If zero or less, enter -0-  Taxable benefits. Subtract line 28 from line 25. If zero or less, enter -0-  Taxable benefits. Subtract line 28 from line 25. If zero or less, enter -0-  Taxable benefits. Subtract line 28 from line 29. If zero or less, enter -0-  Taxable benefits. Subtract line 28 from line 29. If zero or less, enter -	Enter the total amount of dependent care benefits you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.  Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions  Enter the amount, if any, you forfeited or carried forward to 2007. See instructions  Enter the amount if any, you forfeited or carried forward to 2007. See instructions  Enter the total amount of qualified expenses incurred in 2006 for the care of the qualifying person(s)  Enter the manaller of line 15 or 16  Enter the amount shown below that applies to you.  If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).  If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 19.  Enter the smallest of line 17, 18, or 19  Enter the smallest of line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-  Subtract line 21 from line 15  Enter \$3,000 (\$\$,500 if married filing separately and you were required to enter your spouse's earned income on line 19)  Deductible benefits. Enter the smallest of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions  Enter the smaller of line 20 or 23  Enter the amount from line 24. If zero or less, enter -0-  Taxable benefits. Subtract line 26 from line 25. If zero or less, enter -0-  Add lines 7, or Form 1040NR, line 8, enter "DCB".  To claim the child and dependent care credit, complete lines 29–33 below.  Enter \$3,000 (\$6,000 if two or more qualifying persons)  Add lines 24 and 27  Subtract line 30 from line 29. If zero

PROVIDER	ADDRESS	FEIN	AMOUNT
ABC DAYCARE	1617 STOCK RD PENDER NE 68047	47-4410361	1,000.00
XYZ DAYCARE	1716 STOCK RD PENDER NE 68047	47-1441690	1,000.00

# Form **8801**

Department of the Treasury Internal Revenue Service (99)

# Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

See separate instructions.
 Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2006

Attachment
Seguence No. 74

Sequence No. 74
Identifying number
400-00-6206

Name(s) shown on return

Part I

#### TEST R & IONA M PATIENCE

**Net Minimum Tax on Exclusion Items** 

0.00 Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions 0.00 2 2 Enter adjustments and preferences treated as exclusion items (see instructions). O(00)Minimum tax credit net operating loss deduction (see instructions) . . . . . . 3 3 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more 0.00 4 than \$191,000 and you were married filing separately for 2005, see instructions . . . . . Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter 5 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter 6 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . 8 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 10 • If for 2005 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), 11 complete Part III of Form 8801 and enter the amount from line 46 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filling separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result. 12 12 Minimum tax foreign tax credit on exclusion items (see instructions) . . . . . . . . . . . . 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . . . 14 Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55 0.00 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-15 Part II Minimum Tax Credit and Carryforward to 2007 0.00 16 Enter the amount from your 2003 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56 16 17 0100 17 00018 Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . . . 18 1,000.00 19 2005 minimum tax credit carryforward. Enter the amount from your 2005 Form 8801, line 26 Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed 0.00 20 1.000.00 21 21 Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions . . . . . 30.624.00 22 Enter your 2006 regular income tax liability minus allowable credits (see instructions) . . . . 0.00 23 23 Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54. 30,624,00 24 Subtract line 23 from line 22. If zero or less, enter -0- . . . . . . . . . . . . . . . 24 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2006 1.000.00 25 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d . . . . . Minimum tax credit carryforward to 2007. Subtract line 25 from line 21. Keep a record of this 0100

#### **DECEASED**

department of revenue

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006 or other taxable year: , 2006 through

**FORM 1040N** 2006

 Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Tyne or Brint	HI HE HE	First Name(s) and TEST F Current Home Add 1614 S City, Town, or Post	R & IONA ress (Number and TOCK R	Street or Rural F	Route and Box	Number)	ip Code										
	\ E	PENDE		NE			804	7									
	_																
		IMPORTA Your Social Security	NT: SSN(S) MI	UST BE ENTE	RED BELO' Social Securit	W.		Hig	h Scho	ool Dis	trict Co	ode		(mus	t be entered	usina	hiah
		400 00	6206	400	00	6261	9	0	8	7	0	0	1	scho	ol codes beg		
-	(1)	Farmer/Rancher		ive Military	(1) X D	eceased (first r	name & da	te of deat	h): TE	EST				page		5 / 2	 2006
-	1	Federal Filing Sta	atus												,	· ·	
RE		(1) Single		Married, fili	ng separat	te-Spouse's S	. S. No.:										5
₩_	_	(2) X Married, fil		and Full Name			-								dependen		
FOLD HERE	2a	Check if YOU we	( / ∟											rent) (	can claim y	ou or	r
Щ_	_	SPOUSE was:	(3) [	<b>65</b> or older	(4)	Blind	you	r spous	e as a	depe	ndent:	(	(5)				fî
	3	Type of Return (1) X Resident		☐ Partial-yea☐ Nonresider			-	,20	006 to		-		, 20	006 ( <b>a</b>	attach Sch	edule	e III)
		Federal exempt Federal adjusted Federal Form 10	gross income 40, line 37) If you or Federal I	(AGI) (Feder  entered -0- ta Form 1040, lin	ral Form 10  x on: Fedenes 44, 45,	040EZ, line oral Form 10 and 60, see	4; Fede  40EZ, Ii Specia	ral Form ne 11; F	1040 ederal	A, line Form on pa	21;  1040A ge 6. 0	, line Check	28; box [	5	175,0		4 00
L	_			-year resider	,				ete Ne	brask	a Scne	eaule	III.)				
of W-2 Here	6	Nebraska standa see instructions, \$5,130 if single;	otherwise, en	ter \$8,580 if r	narried-joi	nt or qualifie	d widov	/[er];	. 6		8,5	80.	00				
State Copy		Total itemized de State and local in see instructions.	ncome taxes (I	Federal Form	1040, line	5, Sch. A -											
Attach	9	Nebraska itemize	ed deductions	(line 7 minus	line 8)				. 9								
se	10	Enter the amoun	t from line 6 o	r line 9, which	never is gre	eater (see ir	structio	ns)					1	10	8,5	80.	00
		Nebraska income Adjustments incr Schedule I)	reasing federal	I AGI (line 47	, from atta	<b>ched</b> Nebra	ska						1	11	166,4	20.	00
Order Here	13	Adjustments dec	reasing federa	al AGI (line 57	, from <b>atta</b>	ached Nebra	aska			2	24,0	00.	00				
Money Orde	14	If the amount on (NOTE: If line 12 <b>Tax table incom</b>	is zero (-0-), a	and you chec	k this box,	do not com	olete Ne	braska	Sched	lule I.)	1	,	1	14	142,4	20,	00
Check or I	15	Nebraska incom	e tax (resident	s use Nebr. T	ax Table; o	others use N	ebr. Scl	n. III)	. 15		8,4	65	00				
ch C	16	Nebraska minim	um or other ta	x (Forms 625	1, 4972, o	r 5329-see	instruc	ions)	. 16								
Please Atta		<b>Total Nebraska</b> line. Pay the amo	tax before per	rsonal exemp	tion credit	(add lines 1	5 and 1	6). Do n	ot pay					17	8,4	65.	00
<u>6</u>														_			

18	Amount from line 17 (Total Nebraska tax)	18	8,465,00
	Nebraska personal exemption credit for residents only (\$106 per exemption) 19 424 00		0,400.00
	Credit for tax paid to another state (attach Nebraska Schedule II and the	1	
	other state's return). Check this box if reporting AMT credit 🛛	)	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/	-	
	Schedule 3 — see instructions)		
22	CDAA credit (see instructions)	-	
	Form 3800N nonrefundable credit (attach Form 3800N)	-	
	Form 829N credit (see instructions)	-	
	Nebraska child/dependent care credit, if line 5 is more than \$29,000	-	
20	(see page 8 of instructions)	1	
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers	1	
	cannot claim this credit; see instructions to determine if you qualify)		
27	Total nonrefundable credits (add fines 19 through 26)	27	1,020,00
	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your		1,020,00
20	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box.		
	and attach federal return copy	28	7,445.00
20	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,	20	1,775100
23	1099-MISC, or 14N)	,	
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and	1	
30	any payments submitted with an extension request)		
21	Form 3800N refundable credit (attach Form 3800N)	-	
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less	-	
32	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,		
	or Nebraska Form 2441N)		
33	Beginning Farmer credit (attach certificate)	-	
	Nebraska earned income credit. Number of qualifying children > 97	-	
34	Federal credit 98 \$ x.08 (8%). Attach federal return,		
	pages 1 and 2 – see instructions)		
25	Add lines 29, 30, 31, 32, 33, and 34	35	0.750.00
33	Add iiiles 23, 30, 31, 32, 33, alid 34	33	9,750.00
26	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	36	
30	remaily for underpayment of estimated tax (normattached Form 22 roly) (see instructions)	30	
37	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	7,445.00
	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.	31	7,443.00
30	For credit card payment check here and see page 5 of instructions	38	
30	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>		2,305.00
00	Thinle 33 is more than line 37, subtract line 37 from line 33. This is the amount you <b>OVER AID</b>	33	2,000100
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX		
70	Amount of line 35 you want Aff Eleb 10 100112007 E01101Af Eb 1AX	-	
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more		
71	Trongame and Endangered opecies I and BONATION of \$1.00 of more	-	
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more		
	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for		
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43	2,305.00
	Expecting a Refund?	10	2,303100
	Have it sent directly to your bank account! (see instructions on page 10)		
44			O Covingo
44	a Routing Number 44b Type of Account 1 = Cher	Sking	2 = Savings
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Direct
4.4		7	Direct Deposit
44	c Account Number		, Deposii
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blanl		
C	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and being in the	peliet, it is c	correct and complete.
n	ere FILING AS SURVIVING SPOUSE		Data
Keep	Your Signature Date Signature of Preparer if Other Than Taxp	ayer	Date
	records.		Doubling B!
	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone



# NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

**NEBRASKA SCHEDULE I**—

• REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III

2006

Name as Shown on Form 1040N

### TEST R & IONA M PATIENCE

• ATTACH THIS PAGE TO FORM 1040N

Social Security Number 400 | 00 | 6206

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia  • Attach additional pages if necessary	ıl-Yeaı	r Residents	3
PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 45 a \$			
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):			
List type(s) and amount:  Enter the result of line 45a minus line 45b	45		
Enter the result of line 45a minus line 45b	45		
46 Other adjustments increasing income (see page 11 instructions)	46		
47 Total adjustments increasing income (total lines 45 and 46).			
Enter here and on line 12, Form 1040N	47		
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Net	raska b	ooklet	
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	48		
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:			
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:			
Total dividend: \$x% = 49 b \$	40		
Enter total of lines 49a and 49b	49		
List type(s) and amount: Enter line 50 total:	50		
Elot typo(o) and amount.			
<b>51</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	. 51		
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	52		
<b>53</b> Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions)	<b>50</b>		
page 12 of instructions)	33		
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	54		
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	55		
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.		24.000	00
List type(s) and amount: NATIVE AMERICAN RESERVATION INCOME	56	24,000.	.00
<b>57</b> Total <b>adjustments decreasing income</b> (total lines 48 through 56). Enter here and on line 13, Form 1040N	57	24,000.	.00
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F		FNTS ONLY	/ /
Complete a separate Schedule II for each state. See page 13 instructions.	LOID		•
A complete copy of the return filed with another state must be attached.			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:			
<b>50</b> N. J. J. W. 47 F. 4040N)			
<ul><li>58 Nebraska income tax (line 17, Form 1040N)</li><li>59 Adjusted gross income derived from another state (do not enter amount of taxable income from the</li></ul>	58		
other state)	59		
60 Calculated tax credit (see instructions)	33		
Line FO			
Line 5 + Line 12 - Line 13 = Total + - = - x Line 58	60		
61 Tax due and paid to another state (do not enter amount withheld for the other state)	61		_
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20. Form 10/10N	62		

#### Nebraska Additional Tax Rate Schedule Line 15, Form 1040N

#### Use if your adjusted gross income, line 5, Form 1040N, is more than \$150,500

(\$75,250 if married filing separately)

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than \$50,000, see special instructions below.

me,	line 14, Form	1040N, 1	s less than \$5	0,000,	see specia	l in	structions below.	
					SINGLE	TAX	KPAYER	
	adjusted gro							
	ne 5, Form 10				The ta	x t	o add is:	
ov	er –	b	ut not over					
\$	150,500	\$	174,500					of adjusted gross income above \$150,500
\$	174,500		325,500	\$				of the excess over \$174,500
\$	325,500		420,500	\$	596.49	+	0.172% (.00172)	of the excess over \$325,500
\$	420,500		_	\$	759.89			
		MARR	IED TAXPAYER	RS FILI	NG JOINT F	₹ET	URNS AND QUALIFY	/ING WIDOW(ER)S
	adjusted gro							
lir	ne 5, Form 10				The ta	x to	o add is:	
ov	er –	b	ut not over					
\$	150,500	\$	190,500					of adjusted gross income above \$150,500
\$	190,500		460,500	\$				of the excess over \$190,500
\$	460,500		650,500	\$	1,054.10	+	0.172% (.00172)	of the excess over \$460,500
\$	650,500			\$	1,380.90			
			MARRI	ED IND	IVIDUALS F	FILIN	NG SEPARATE RETU	JRNS
	adjusted gre							
lir	ne 5, Form 10	040N is:	•		The ta	x t	o add is:	
ov	er –	bu	t not over					
\$	75,250	\$	95,250					of adjusted gross income above \$75,250
\$	95,250		230,250	\$	85.60	+	0.327% (.00327)	of the excess over \$95,250
\$	230,250		325,250	\$	527.05	+	0.172% (.00172)	of the excess over 230,250
\$	325,250			\$	690.45			
					<b>HEADS OF</b>	НО	USEHOLD	
	adjusted gro							
	ne 5, Form 10				The ta	x t	o add is:	
ov	er –		ut not over					
\$	150,500	\$	188,500					of adjusted gross income above \$150,500
\$	188,500		400,500	\$				of the excess over \$188,500
\$	400,500		500,500	\$		+	0.172% (.00172)	of the excess over \$400,500
\$	500,500			\$	1,027.88			

#### SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than \$50,000, then perform the following calculation. Subtract \$150,500 (\$75,250 if married filing separately) from your line 5,Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET								
1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska tax table income	1	8,360						
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	2	105						
3 Total tax (line 1 plus line 2) (enter here and on line 15, Form 1040N)	3	8,465						

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1										
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)										
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)										
4.	SUBTOTAL (Add lines 1 through 3)										
5.	TOTAL (line 4 multiplied by 29.6%)\$296										
	ENTER THIS TOTAL ON LINE 16, FORM 1040N										
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.											

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

#### LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than \$5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$106 credit for each federal exemption reported on line 4, Form 1040N.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$106 x 3=\$318. They enter \$318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the

**lesser amount.** This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

**LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT,** is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

**LINE 23, FORM 3800N NONREFUNDABLE CREDIT**, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

**INE 25, NONREFUNDABLE CREDIT FOR CHILD/ DEPENDENT CARE EXPENSES.** Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child/dependent care credit on line 25. Partialyear residents whose line 5 income is more than \$29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at 15 percent of a planned gift (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum \$5,000 credit (\$10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.** 

**LINE 28.** Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 47).

<b>1040</b>			tment of the Treasury—Internal Revenue	U ) )   1 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	6	()				
LIUTO			. Individual Income Tax R		000	` '	-		staple in this space.	
Label			the year Jan. 1-Dec. 31, 2006, or other tax year bear first name and initial	Last name	006, endir	ıg ,	20		MB No. 1545-0074	
(See	L		EST E	DRIVER				4(		17
instructions	A B	<u> </u>	joint return, spouse's first name and initial	Last name			i		e's social security	<i>! [</i> numbei
on page 16.)	Е	" "	joint rotarn, opedee e met riame and initial	Edot Hamo				Ороцо		iamboi
Use the IRS label.	L	Hor	ne address (number and street). If you have	a P.O. box, see page	16.	Apt. no	).		ou <b>must</b> enter	
Otherwise,	H E		28 KINGSTON RD	, ,		'			our SSN(s) above	e. 🛕
please print or type.	R E	City	, town or post office, state, and ZIP code. I		dress, s	ee page 16.		Checkir	ng a box below wi	ll not
Presidential			<u>ORONTO, ON CAN</u>	NADA M4E	<u>= 18</u>	<u> 52                                   </u>	丿		your tax or refund	
<b>Election Camp</b>	aign	► CI	neck here if you, or your spouse if filin	g jointly, want \$3 to	go to t	his fund (see p	age 16) I	<u> </u>	You 🗌 Spou	ise
		1 2	Single     Si		4	Head of househ	old (with	qualifying	g person). (See pag	je 17.) l
Filing Statu	IS	2	Married filing jointly (even if only on	e had income)				child bu	t not your depender	nt, ente
Check only		3	Married filing separately. Enter spor	use's SSN above		this child's name				
one box.			and full name here. ▶		5 🗀		w(er) wit	h depen າ	dent child (see pag	ge 17)
Exemptions		6a	Yourself. If someone can claim y	•	do not	check box 6a		}	on 6a and 6b	L_
Exemption	3	b c	Spouse			(3) Dependent's		alifying	No. of children on 6c who:	
		·	(1) First name Last name	(2) Dependent's social security num		relationship to	child for ch credit (see p		lived with you	
			(-)			you	Cicuit (300 p	/agc 13)_	did not live with you due to divorce	
If more than fo									or separation (see page 20)	
dependents, se page 19.	ee			i i					Dependents on 6c not entered above	
page 151									Add numbers on	
		d	Total number of exemptions claimed						lines above ▶	<u> </u>
l		7	Wages, salaries, tips, etc. Attach Form	m(s) W-2				7	47,000	
Income		8a	Taxable interest. Attach Schedule B	if required				8a	429	<u> 100</u>
Attach Form(s	•	b	Tax-exempt interest. Do not include		8b					
W-2 here. Also attach Forms	)	9a	Ordinary dividends. Attach Schedule	B if required				9a		+
W-2G and		b	Qualified dividends (see page 23) .		9b	, ,	4)	10	571	00
1099-R if tax was withheld.		10 11	Taxable refunds, credits, or offsets of	state and local inco	ome tax	es (see page 2	4)	11	071	+
was withincia.		12	Alimony received					12		<del>                                     </del>
		13	Capital gain or (loss). Attach Schedule				<b>▶</b>	13		
If you did not		14	Other gains or (losses). Attach Form	·			·	14		
get a W-2,		15a	IRA distributions 15a	1 1	<b>b</b> Taxab	ole amount (see p	age 25)	15b		
see page 23.		16a	Pensions and annuities 16a		<b>b</b> Taxab	ole amount (see p	age 26)	16b		
Enclose, but de		17	Rental real estate, royalties, partnersh	ips, S corporations,	trusts, e	etc. Attach Sche	edule E	17		
not attach, any payment. Also,		18	Farm income or (loss). Attach Schedu	ıle F				18		+
please use		19						19		+
Form 1040-V.		20a				le amount (see p	,	20b 21		+
		21 22	Other income. List type and amount (Add the amounts in the far right column	(see page 29) n for lines 7 through 2	21. This	is your <b>total inc</b>	ome ▶	22	48,000	00
		23	Archer MSA deduction. Attach Form				7		10,000	100
Adjusted		23 24	Certain business expenses of reservists, p							
Gross			fee-basis government officials. Attach Fo	•	0.4					
Income		25	Health savings account deduction. At							
		26	Moving expenses. Attach Form 3903							
		27	One-half of self-employment tax. Attack	ch Schedule SE	27			_		
		28	Self-employed SEP, SIMPLE, and qua	alified plans	- 1			_		
		29	Self-employed health insurance dedu							
		30	Penalty on early withdrawal of saving							
		31a	Alimony paid <b>b</b> Recipient's SSN ►							
		32 33	IRA deduction (see page 31)							
		33 34	Student loan interest deduction (see   Jury duty pay you gave to your employed)	-						
		35	Domestic production activities deduction							
		36	Add lines 23 through 31a and 32 thro					36		
		37	Subtract line 36 from line 22. This is				•	37	48,000	1,00

Cat. No. 11320B

Form 1040 (2006)				Page	2
Tax	38	Amount from line 37 (adjusted gross income)	38	48,000,00	<u></u>
and	39a	Check <b>X</b> You were born before January 2, 1942, Blind. Total boxes			_
Credits	oou	if: Spouse was born before January 2, 1942, ☐ Blind.   Checked ▶ 39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b □	1		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8,100,00	)
for—	41		41	39,900,00	
<ul> <li>People who</li> </ul>				00,000.00	_
checked any box on line	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina,	42	3,300,00	)
39a or 39b <b>or</b>		see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	43	36,600,00	
who can be claimed as a	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		5,714,00	
dependent,	44	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972	44	3,714.00	_
see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	5,714.00	<u> </u>
<ul><li>All others:</li></ul>	46	Add lines 44 and 45	46	3,7 14,00	_
Single or	47	Foreign tax credit. Attach Form 1116 if required 47	-		
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441	-		
\$5,150	49	Credit for the elderly or the disabled. Attach Schedule R . 49	-		
Married filing	50	Education credits. Attach Form 8863	-		
jointly or Qualifying	51	Retirement savings contributions credit. Attach Form 8880.	-		
widow(er),	52	Residential energy credits. Attach Form 5695	_		
\$10,300	53	Child tax credit (see page 42). Attach Form 8901 if required 53			
Head of	54	Credits from: a Form 8396 b Form 8839 c Form 8859 54			
household, \$7,550	55	Other credits: a Form 3800 b Form 8801 c Form 55			
	56	Add lines 47 through 55. These are your <b>total credits</b>	56		
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0 ▶	57	5,714,00	)
0.11	58	Self-employment tax. Attach Schedule SE	58		
Other	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59		
Taxes	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60		_
	61	Advance earned income credit payments from Form(s) W-2, box 9	61		_
	62	Household employment taxes. Attach Schedule H	62		_
	63	Add lines 57 through 62. This is your <b>total tax</b>	63	5,714.00	<u> </u>
Devemente	64	Federal income tax withheld from Forms W-2 and 1099 64 6,240 00		3,7	_
Payments	65	2006 estimated tax payments and amount applied from 2005 return  65			
If you have a	∟	2000 Colimated tax payments and amount applied from 2000 retain			
If you have a qualifying	_66a	Earned moonie Great (Ero)	-		
child, attach	b	Trontantable combat pay disortion p			
Schedule EIC.	67	Excess social security and tier Fifth tax withheld (see page 66)	-		
	68	Additional office tax of cutt. Attach 1 office of 2	-		
	69	Amount paid with request for extension to file (see page 60)	-		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70	1		
	71 72	Credit for federal telephone excise tax paid. Attach Form 8913 if required 71	70	6,240,00	`
		Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	72	526.00	
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73		
Direct deposit?	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶	74a	526.00	<u></u>
See page 61 and fill in 74b,	▶ b	Routing number			
74c, and 74d,	► d	Account number			
or Form 8888.	75	Amount of line 73 you want applied to your 2007 estimated tax ▶ 75			
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76		_
You Owe	77	Estimated tax penalty (see page 62)			
<b>Third Party</b>	Do	you want to allow another person to discuss this return with the IRS (see page 63)?   Yes. (	Comple	ete the following. 🗶 I	No
Designee		signee's Phone Personal identific	cation		$\neg$
Designee	nar				
Sign	Und	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wi	d to the	best of my knowledge and	d
Here					
Joint return?	Yo	ur signature Date Your occupation	Dayti	ime phone number	
See page 17.		TAXI DRIVER	(	)	
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation			
records.	7				
Doid	Pro	parer's Date Check if	Prep	arer's SSN or PTIN	
Paid		nature Check if self-employed			
Preparer's		n's name (or EIN	-		—
Use Only	you	urs if self-employed),		)	

#### SCHEDULES A&B

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

**Schedule A—Itemized Deductions** 

(Schedule B is on back)

OMB No. 1545-0074

► Attach to Form 1040.

► See Instructions for Schedules A&B (Form 1040).

Attachment Sequence No. **07** 

Name(s) shown or	n Form	TEST E DRIVER					r social security i	
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see page A-1)  Enter amount from Form 1040, line 38 2	<b>1</b> 3 nter -0			4		
Taxes You Paid (See page A-3.)	5 6 7 8	State and local income taxes Real estate taxes (see page A-3) Personal property taxes Other taxes. List type and amount VEHICLE.	5 6 7 8	1,000 500			1.50	20.00
Interest You Paid (See page A-3.)	9 10 11	Add lines 5 through 8	10	5,000	.00	9	1,50	00.00
<b>Note.</b> Personal interest is not deductible.	12 13 14	Points not reported to you on Form 1098. See page A-4 for special rules	11 12 13			14	5,00	00.00
Gifts to Charity	15 16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-5	15	1,200	.00			
gift and got a benefit for it, see page A-4.	17 18	see page A-5. You <b>must</b> attach Form 8283 if over \$500 Carryover from prior year	16 17	400		18	1,60	00.00
Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A	A-6.) .			19		
Job Expenses and Certain Miscellaneous Deductions (See page A-6.)		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ►  Tax preparation fees.  Other expenses—investment, safe deposit box, etc. List type and amount ►	20 21 22					
	23 24 25 26	Add lines 20 through 22	<b>23 25</b> 23, en	ter -0		26		
Other Miscellaneous Deductions	27	Other—from list on page A-7. List type and amount ▶				27		
Total Itemized Deductions	28	Is Form 1040, line 38, over \$150,500 (over \$75,250 if ma No. Your deduction is not limited. Add the amounts in for lines 4 through 27. Also, enter this amount on Yes. Your deduction may be limited. See page A-7 for the	the far Form 1 e amou	right column 040, line 40. Int to enter.	<b>•</b>	28	8,10	00,00
	29	If you elect to itemize deductions even though they are less than your standa	rd deduc	ction, check here -	· <u></u>			

a Control number	22222	Void I I	For Official Use OMB No. 1545-0						
b Employer identification number 02-7292764	(EIN)				ges, tips, other compensation 47,000.00		3,240.	ax withheld	
c Employer's name, address, and ZIP code SUNSET MOTORSPEEDWAY					cial security wages 47,000.00		4 Social security tax withheld 2,914.00		
4000 N 98TH	ST				47,000.00	6 Medi	6 Medicare tax withheld 682.00		
LINCOLN, NE	68522			<b>7</b> So	cial security tips	8 Alloca	ated tips		
d Employee's social security num 400-00-6207	ber			<b>9</b> Ad	vance EIC payment	10 Depe	ndent care	benefits	
e Employee's first name and initi	Last name DRIV	ER	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See i	nstructions	for box 12	
828 KINGSTO	ON RD			13 Statut emplo	ory Retirement Third-party sick pay	<b>12b</b>			
TORONTO, C	N CANAI	DA M4A	1S2	<b>14</b> Oth	ner	<b>12c</b>			
						<b>12d</b>			
f Employee's address and ZIP of	ode								
15 State		ate wages, tips, etc. 7,000.00	17 State incom		18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name	
Waga an	d Toy			- ·		f the Toronto			

Wage and Tax Statement



Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D



### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006 or other taxable year: , 2006 through

**FORM 1040N** 2006

 Read instructions before completing PLEASE DO NOT WRITE IN THIS SPACE

		tilis iorili
Print	First Name(s) and Initial(s)  A TEST E  DRIV	1
Please Type or Print	TEST E Current Home Address (Number and Street or Rural Route and Box Nu 828 KINGSTON RD City, Town, or Post Office TORONTO ON CANADA M4	umber) Zip Code
	IMPORTANT: SSN(S) MUST BE ENTERED BELOW.	High School District Code
	Your Social Security Number Spouse's Social Security N 400   00   6207	5 5 5 0 0 1 (must be entered using high school codes beginning on page 17)
(	(1) Farmer/Rancher (2) Active Military (1) Dece	eased (first name & date of death):
HERE	1 Federal Filing Status (1) ∑ Single (2) ☐ Married, filing joint (3) ☐ Married, filing separate— and Full Name	-Spouse's S. S. No.: (4)  Head of Household (5) Widow(er) with dependent children
FOLD	2a Check if YOU were:       (1) X 65 or older       (2) □ B         SPOUSE was:       (3) □ 65 or older       (4) □ B	Blind <b>2b</b> Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5)
	3 Type of Return (1) ☑ Resident (2) ☐ Partial-year resident from (3) ☐ Nonresident (attach Sch	
	4 Federal exemptions (number of exemptions claimed on	your 2006 federal return)
	5 Federal adjusted gross income (AGI) (Federal Form 1040 Federal Form 1040, line 37)	10 000

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ..... (Partial-year residents and nonresidents must still complete Nebraska Schedule III.) 6 Nebraska standard deduction (if you checked any box on line 2a or 2b above,

see instructions; otherwise, enter \$8,580 if married-joint or qualified widow[er]; \$5,130 if single; \$7,550 if head of household; or \$4,290 if married-separate)	6	6,380.00
7 Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7	8,100.00
8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8	
9 Nebraska itemized deductions (line 7 minus line 8)	9	8,100.00

10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)	10	8,100.00
11	Nebraska income before adjustments (line 5 minus line 10)	11	39,900.00
12	Adjustments increasing federal AGI (line 47, from <b>attached</b> Nebraska		-

12 13 Adjustments decreasing federal AGI (line 57, from attached Nebraska

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. . . . . . 1,931,00 15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . . 15

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) . . . 16

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38 .....

1,931,00

39,329,00

Please Attach State Copy of ₩-2 Here

	Amount from line 17 (Total Nebraska tax)		1,931	.00
	Nebraska personal exemption credit for residents only (\$106 per exemption) 19 106 0	0	•	
20	Credit for tax paid to another state (attach Nebraska Schedule II and the			
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/			
	Schedule 3 — see instructions)			
	CDAA credit (see instructions)	_		
	Form 3800N nonrefundable credit (attach Form 3800N)	_		
	Form 829N credit (see instructions)			
25	Nebraska child/dependent care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)	_		
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers			
~=	cannot claim this credit; see instructions to determine if you qualify)		100	00
	Total nonrefundable credits (add lines 19 through 26)	. 27	106	UU
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box.	20	1 005	$\cap \cap$
20	and <b>attach</b> federal return copy	. 28	1,825	UU
23		$\cap$		
30	1099-MISC, or 14N)	U		
50	any payments submitted with an extension request)			
31	Form 3800N refundable credit (attach Form 3800N)	_		
	Nebraska child/dependent care refundable credit, if the 5 is \$29,000 or less	$\neg$		
-	(see page 9 of instr. and <b>attach</b> copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,			
	or Nebraska Form 2441N)			
33	Beginning Farmer credit (attach certificate)			
	Nebraska earned income credit. Number of qualifying children			
	Federal credit 98 \$00 x .08 (8%). Attach federal return,			
	pages 1 and 2 – see instructions)			
35	Add lines 29, 30, 31, 32, 33, and 34	. 35	1,000	.00
			·	
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	. 36	27.	.00
			4 050	00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	. 37	1,852.	.00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.		050	00%
	For credit card payment check here and see page 5 of instructions		852.	UU
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	. 39		
40	Amount of line 39 you want <b>APPLIED TO YOUR 2007 ESTIMATED TAX</b>			
40	Amount of line 39 you want APPLIED TO TOOK 2007 ESTIMATED TAX	_		
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
71	Trongame and Endangered opecies I and Bertaffort of \$1.00 of more	$\overline{}$		
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for			
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43		
	Expecting a Refund?		-	
	Have it sent directly to your bank account! (see instructions on page 10)			
44	a Routing Number 1 = Ch	ecking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;		. 5:	
	use an actual check or savings account number, not a deposit slip)	7	Direct	
44	C Account Number		Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bla	ınk.)	•	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and	d belief, it is	correct and comple	ete.
	ign			
h	ere			
Keep	Your Signature Date Signature of Preparer if Other Than Ta	kpayer	Date	
	ecords.  Chauge's Cignature (if filling injetty hath must sign)  Doubling Phone		( )	
	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	:

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE**, **P.O. BOX 98912**, **LINCOLN**, **NE 68509-8912** Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE**, **P.O. BOX 98934**, **LINCOLN**, **NE 68509-8934** 

<sup>\*</sup>This is a direct debit return requiring the information indicated in the narrative.



# **Individual Underpayment of Estimated Tax**

• Attach to Form 1040N

FORM 2210N **2006** 

· Read instructions on reverse side Name and Address as Shown on Form 1040N Taxable Year Social Security Number M4E 1S2 TEST E DRIVER 828 KINGSTON RD TORONTO ON CANADA 2006 400 00 6207 1,825l00 1 Total Nebraska income tax after nonrefundable credits (line 28, Form 1040N) ..... 1 2 Refundable child/dependent care credit, Beginning Farmer credit, earned income credit, and refundable Form 3800N credit...... 2 0.00 1,825,00 3 3 Subtract line 2 from line 1 1,642,50 4 Multiply line 3 by 90% (.90) ..... 4 1.000,00 5 Amount of tax withheld for 2006, if any. Do not include any estimated payments on this line..... 5 6 Subtract line 5 from line 3. If less than \$300, stop here; do not complete this form. You do not owe penalty..... 825,00 6 7 Enter your 2005 income tax. (see instructions) If federal AGI is more than \$150,000 (\$75,000 married-separate), enter 110% 1,600l00 of 2005 tax..... 8 Required annual payment. Enter smaller of line 4 or line 7. 8 1,600,00 If line 5 is equal to or more than line 8, do not complete this form. You do not owe penalty. · Calculate each column separately 9 Due date of installments..... **APRIL 15, 2006 SEPT. 15, 2006** 9 **JUNE 15, 2006** JAN. 15, 2007 400,00 400,00 400.00 400100 10 Enter 25% of line 8 in each column..... 10 Amount paid on estimate plus tax withheld 250.00 250.00 250.00 250.00 11 for each period (see instructions) ..... Overpayment of previous installments from line 18 of the previous column...... 12 13 Add lines 11 and 12..... 250,00 250,00 250,00 13 14 Add amounts on lines 16 and 17 of the 150,00 300100 450100 previous column and enter result ..... 14 15 Subtract line 14 from line 13. If zero or less, enter -0- (for April 15 column only, enter the amount from line 11) ..... 250.00 100.00 000 0.00 15 Remaining underpayment from previous period. If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, 0.00 enter -0-.....

17 UNDERPAYMENT. If line 10 is greater 50,00 200,00 16 than or equal to line 15, subtract line 15 from line 10, and go to the next column; otherwise, 150,00 300,00 400.00 400.00 17 go to line 18..... 18 OVERPAYMENT. If line 15 is greater than line 10, subtract line 10 from line 15, and go to line 12 of the next column..... 18 FIGURE THE PENALTY 300.00 450.00 600.00 19 Amount of underpayment (line 16 plus line 17) 150.00 19 20 Date of payment or next due date (from 6/15/2006 9/15/2006 1/15/2007 4/15/2007 line 9), whichever is earlier..... 20 21 Number of days from due date of installment 92 122 90 61 to the date shown on line 20 ..... 21 22 a Penalty (6% per year on the amount on line 19 for the number of days in 2006 on 1.50 4.54 7,92 22a line 21)..... **b** Penalty (8% per year on the amount on line 19 for the number of days in 2007 on 11:84 22b 1148 23 Total amounts on line 22. Enter this amount on line 36 of Form 1040N. Increase the amount of the "Balance Due" or 27128 23 decrease the amount of the "Overpayment" accordingly **FARMERS AND RANCHERS UNDERPAYMENT OF ESTIMATED TAX** 24 Enter line 3. If tax paid and return filed by March 1, you do not owe penalty ...... 25 Enter 66 2/3% of line 24..... 25 26 Amount of tax withheld for 2006, if any 26 27 Subtract line 26 from line 24. If less than \$300, do not complete the rest of this form. You do not owe penalty ...... 27 28 Enter your 2005 income tax (see line 7 instructions) ..... 28 29 29 Enter the smaller of line 25 or line 28..... 30 Amounts withheld and amounts paid or credited by January 15...... 31 Underpayment of estimated tax (line 29 minus line 30). If less than zero, you do not owe penalty ...... 32 Number of days from January 15 to date of payment, or April 15, whichever is earlier ...... 32 33 Penalty: (8% per year on the amount on line 31 for the number of days on line 32). Enter this amount on line 36 of Form 1040N. Increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly.

<b>1040</b>			tment of the Treasury—Internal Revenue So. Individual Income Tax Ret	□ //// 11 <b>■ ■ ■</b>	6	(99) IRS Use	Only Do n	ot write o	staple in this s	enaco.	
			he year Jan. 1-Dec. 31, 2006, or other tax year begin		06, endin	,	20		MB No. 154		
Label	ı	You	r first name and initial	Last name		•			ocial securi		ber
	Ļ	TI	EST T		400 00 6208						
	A B	If a	joint return, spouse's first name and initial	Spouse's social security number							
	E										
label.	н		ne address (number and street). If you have a	P.O. box, see page 1	6.	Apt. no	).		'ou <b>must</b> ei		_
places print	E R	3		<b>A</b> y	our SSN(s)	above.	. 🔼				
	Ë	City	, town or post office, state, and ZIP code. If yo NCOLN NE 68516	ou have a foreign add	dress, se	ee page 16.			ng a box be		
Presidential Common	$\Box$	<u> </u>		·					your tax or		
Election Campa	ign j		neck here if you, or your spouse if filing j	ointly, want \$3 to g					You 🗆	Spous	
Filing Status		1 2	¬ ~ ~		4 📙	Head of househ					
•	•	2	☐ Married filing jointly (even if only one l	,		the qualifying pe			t not your de	penden	t, enter
Check only one box.		3 ∟	Married filing separately. Enter spouse and full name here. ►	e's SSN above	5 🗌	this child's nam		th dependent child (see page 17)			
one box.		6a	Yourself. If someone can claim you	as a dependent of			ow(ei) wit	ir depen	Boxes che	cked	1
<b>Exemptions</b>		b	Spouse	•	וטוו טנ	CHECK DOX 0a		}	on 6a and No. of child		
		С	Dependents:	(2) Dependent's	<del></del> .	(3) Dependent's	(4)√ if qu		on 6c who:	:	
			(1) First name Last name	social security numb	ber	relationship to you	child for c credit (see )		<ul><li>lived wit</li><li>did not live</li></ul>	-	
				1 1					you due to	divorce	
If more than fou									(see page 2		
dependents, see page 19.									Dependents not entered		
								]	Add numbe		$\overline{A}$
		d	Total number of exemptions claimed					<u> </u>	lines above	<b>→</b> L	<u>——</u>
I		7	Wages, salaries, tips, etc. Attach Form(s	s) W-2				7	24	,681	
Income		8a	Taxable interest. Attach Schedule B if r	equired				8a		484	.00
Attach Form(s)		b	Tax-exempt interest. Do not include on		8b						
W-2 here. Also attach Forms		9a	Ordinary dividends. Attach Schedule B i	f required				9a			
W-2G and		b			9b			10			
1099-R if tax		10	Taxable refunds, credits, or offsets of st	10			<del>                                     </del>				
was withheld.		11	Alimony received					12			
		12	Business income or (loss). Attach School				<u>.</u>				
If you did not		13 14	Capital gain or (loss). Attach Schedule E Other gains or (losses). Attach Form 479	•	require	ed, check here		14			
get a W-2,		1 <del>4</del> 15a	IRA distributions   15a	1 1	 Tavah	le amount (see p	25)	15b	2	,400	00
see page 23.		16a	Pensions and annuities 16a			le amount (see p	,	16b		,	
Enclose, but do		17	Rental real estate, royalties, partnerships			` .	,	17			
not attach, any		18	Farm income or (loss). Attach Schedule					18			
payment. Also, please use		19						19			
Form 1040-V.	:	20a	Social security benefits . 20a	k	<b>T</b> axab	le amount (see p	page 27)	20b			
		21	Other income. List type and amount (se					21			
		22	Add the amounts in the far right column for	or lines 7 through 2		s your <b>total inc</b>	ome ►	22	27	<u>,565</u>	.00
Adjusted	2	23	Archer MSA deduction. Attach Form 889	53	23						
Gross	2	24	Certain business expenses of reservists, per	,							
Income			fee-basis government officials. Attach Form		24						
IIICOIIIE		25	Health savings account deduction. Attac		25 26						
		26	Moving expenses. Attach Form 3903		27						
		27	One-half of self-employment tax. Attach		28			-			
		28 20	Self-employed SEP, SIMPLE, and qualif		29						
		29 30	Self-employed health insurance deducti Penalty on early withdrawal of savings		30						
		31a	Alimony paid <b>b</b> Recipient's SSN ▶		31a						
		32	IRA deduction (see page 31)		32						
		33	Student loan interest deduction (see page		33						
		34	Jury duty pay you gave to your employe		34						
	;	35	Domestic production activities deduction.		35						
	;	36	Add lines 23 through 31a and 32 through	•				36			
	;	37	Subtract line 36 from line 22. This is you	ur <b>adjusted gross</b>	incom	e	<u> ▶</u>	37	27	<u>,565,</u>	100

Cat. No. 11320B

Form 1040 (2006)								P	age 2
Tax	20	Amount from line 27 (adjusted gross income)					38	27,565.	
and	38 39a	Amount from line 37 (adjusted gross income)		 <b>X</b> Blind					-
Credits	SSa	Check			(	boxes 1			
	h	If your spouse itemizes on a separate return or you were			,				
Standard Deduction	b _ 40				•		40	6,400.	00
for—	_ <del>4</del> 0 41	Itemized deductions (from Schedule A) or y Subtract line 40 from line 38	our <b>Standar</b>	a aeaac	uon (see	e len margin)	41	21,165.	
• People who								21,100.	00
checked any box on line	42	If line 38 is over \$112,875, or you provided hou see page 36. Otherwise, multiply \$3,300 by the			-		42	3,300.	00
39a or 39b <b>or</b>	43	<b>Taxable income.</b> Subtract line 42 from line 4					43	17,865.	
who can be claimed as a	44	Tax (see page 36). Check if any tax is from: a			Forn	,	44	2,304.	
dependent, see page 34.	45	Alternative minimum tax (see page 39). Atta					45	_,	
All others:	46	Add lines 44 and 45					46	2,304.	00
	47	Foreign tax credit. Attach Form 1116 if requir		1	47			_,	
Single or Married filing	48	Credit for child and dependent care expenses. A			48				
separately, \$5,150	49	Credit for the elderly or the disabled. Attach			49				
Married filing	50	,			50				
jointly or	51	Retirement savings contributions credit. Attach		. –	51				
Qualifying widow(er),	52	Residential energy credits. Attach Form 5695		· –	52				
\$10,300	53	Child tax credit (see page 42). Attach Form			53		1		
Head of	54	Credits from: a Form 8396 b Form 8839	_	cu	54				
household,	55	Other credits: <b>a</b> Form 3800 <b>b</b> Form 8801		I .	55				
\$7,550	56	Add lines 47 through 55. These are your <b>total</b>					56		
	57	Subtract line 56 from line 46. If line 56 is mo					57	2,304.	00
	58	Self-employment tax. Attach Schedule SE .					58		
Other	59	Social security and Medicare tax on tip income n					59		
Taxes	60	Additional tax on IRAs, other qualified retireme					60	240.	00
NO	61	Advance earned income credit payments from	•			•	61		
NO	62	Household employment taxes. Attach Sched	. ,	-			62		
	63	Add lines 57 through 62. This is your <b>total ta</b>					63	2,544.	00
Payments	64	Federal income tax withheld from Forms W-2	2 and 1099		64	2,986.00		,	
Payments	65	2006 estimated tax payments and amount applied			65				
If you have a	-66a	Earned income credit (EIC)	2 110111 2000 1		66a				
qualifying	_oou b	Nontaxable combat pay election ► 66b		j .					
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withh	neld (see nag	e 60) (	67				
	68	Additional child tax credit. Attach Form 8812		′	68				
	69	Amount paid with request for extension to fi		. 60)	69				
	70	Payments from: a Form 2439 b Form 4136	`	′	70				
	71	Credit for federal telephone excise tax paid. Attach Fo			71				
	72	Add lines 64, 65, 66a, and 67 through 71. Th			yments		72	2,986.	00
Refund	73	If line 72 is more than line 63, subtract line 63	from line 72	. This is t	the amou	unt vou <b>overpaid</b>	73	442.	00
Direct deposit?	74a	Amount of line 73 you want <b>refunded to you</b>				•	74a	442.	00
See page 61	▶ b	Routing number	<b>——</b>	c Type:	☐ Check	king Savings			
and fill in 74b, 74c, and 74d,	• d	Account number							
or Form 8888.	75	Amount of line 73 you want applied to your 2007 e	estimated tax	· • ·	75				
Amount	76	Amount you owe. Subtract line 72 from line				, see page 62 ►	76		
You Owe	77	Estimated tax penalty (see page 62)			77				
Third Party	Do	you want to allow another person to discuss the	his return wi	th the IRS	S (see pa	age 63)? 🗌 <b>Yes.</b> (	Complet	te the following.	X No
Designee	De	signee's P	hone			Personal identific	ation		
Designee	nar	ne ▶ n	o. <b>•</b> (	)		number (PIN)	<b></b>		
Sign		der penalties of perjury, I declare that I have examined the ef, they are true, correct, and complete. Declaration of pr							
Here								•	.gc.
Joint return?	YO	ur signature	Date		ccupation		,	ne phone number	
See page 17.	_				<u> </u>	<u>TANT</u>	(402	2)489-1967	
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse	e's occup	ation			
records.									
Paid		parer's		Date		Check if	Prepa	rer's SSN or PTIN	
Droporor's	sig	nature				self-employed			

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code

EIN Phone no.

a Control number	22222	Void	For Official Use Only ► OMB No. 1545-0008						
b Employer identification number 47-5145146	(EIN)			<b>1</b> Wa	ges, tips, other con 9,729.0	1		ral income 167.48	tax withheld
c Employer's name, address, and ABC CONSUL				<b>3</b> So	cial security wage $9,729.0$			security to $603.20$	ax withheld
2002 DOUGL	AS ST			<b>5</b> Me	9,729.0			care tax wi	
OMAHA, NE 6	68120			<b>7</b> So	cial security tips		8 Alloc	ated tips	
d Employee's social security num 400-00-6208	ber			<b>9</b> Ad	vance EIC payme	ent	10 Depe	endent care	benefits
e Employee's first name and initia	Last name RETI	RE	Suff.	<b>11</b> No	nqualified plans		<b>12a</b> See i	nstructions	for box 12
3110 SOUTH	48TH ST			13 Statut emplo	ory Retirement plan	Third-party sick pay	<b>12b</b>		
LINCOLN, NE	68516			14 Other 12c					
							<b>12d</b>		
f Employee's address and ZIP co	ode								
15 State Employer's state ID nur NE 553107		ate wages, tips, etc. 729.00	17 State incom 145.9				19 Local income tax 20 Locality name		
		,							
Wage an	d Toy			- ·			45 - T		D 0 :

**Statement** 

5006

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

a Control number	25555	Void	For Official Use Only ► OMB No. 1545-0008						
b Employer identification number (EIN 47-5145146	N)			<b>1</b> Wa	ges, tips, other com 10,027.(			ral income t 1,203	
c Employer's name, address, and ZIF ABC CONSULT				<b>3</b> So	10,027.0		4 Socia	l security ta 621	
2002 DOUGLAS ST			<b>5</b> Me	dicare wages and 10,027.0		6 Medicare tax withheld 145.39			
OMAHA, NE 68	3120			<b>7</b> So	cial security tips		8 Alloca	ated tips	
d Employee's social security number $400-00-6208$				<b>9</b> Ad	vance EIC payme	nt	10 Depe	ndent care	benefits
e Employee's first name and initial TEST T	Last name RETI	RE	Suff.		nqualified plans		12a See in	nstructions	for box 12
3110 SOUTH 4	8TH ST			13 Statut emplo	ory Retirement yee plan	Third-party sick pay	<b>12b</b>		
LINCOLN, NE	68516			<b>14</b> Oth	ner		<b>12c</b>		
							<b>12d</b> C		
f Employee's address and ZIP code									
15 State Employer's state ID number IA 5 8512		te wages, tips, etc. ,729.00	17 State incom 106.40		18 Local wages,	tips, etc.	19 Local inco	ome tax	20 Locality name
KS 27 171348	3 5	,298.00	105.96	3					

Form W-2 Wage and Tax Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction

Act Notice, see back of Copy D.

Cat. No. 10134D

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

a Control number	222 Void	For Official Use OMB No. 1545-0	•			_	
b Employer identification number (EIN) 37-734349	<b>1</b> Wa	ges, tips, other compensation 4,925.00		2 Federal income tax withheld 615.63			
c Employer's name, address, and ZIP cod THE RAILROAD (	3 Social security wages 4,925.00 4 Social security tax with 305.35						
8444 STEAM EN	<b>5</b> Me	dicare wages and tips 4,925.00		6 Medicare tax withheld 71.41			
COUNCIL BLUFFS, IA 51515				cial security tips	8 Allocated tips		
d Employee's social security number 400-00-6208			<b>9</b> Adv	vance EIC payment	10 Dependent care	benefits	
e Employee's first name and initial TEST T	RETIRE	Suff.	<b>11</b> No	nqualified plans	12a See instructions	for box 12	
3110 SOUTH 48T	H ST		13 Statutory employee plan Third-party sick pay				
LINCOLN, NE 68	8516		14 Other 12c				
					12d		
f Employee's address and ZIP code							
15 State Employer's state ID number IA 5 2764	16 State wages, tips, 4,925.00			18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Wage and Tax Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

9898	☐ VOID ☐ CORRE	ECT	ED						
PAYER'S name, street address, SECURITY FUND		1	Gross distribute 2,400.0			B No. 1545-0119	_	Distributions From ensions, Annuities, Retirement or Profit-Sharing	
301 S 15 LINCOLN NE 68521		2a \$	Taxable amou 2,400.0			20 <b>06</b>		Plans, IRAs, Insurance Contracts, etc.	
LINCOLIN INC 003	02 I	2b	Taxable amou			Total distributio	n 🔲	Copy A	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	Internal Revenue Service Center	
47-7296768	400-00-6208	\$			\$			File with Form 1096.	
RECIPIENT'S name TEST T RETIRE			Employee contributions of insurance premisers.	oth r	Net unrealized appreciation in employer's securities			For Privacy Act and Paperwork Reduction Act	
Street address (including apt. n. 3110 SOUTH 487	•	7	Distribution code(s)	IRA/ SEP/ SIMPLE	_	Other	%	Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498,	
City, state, and ZIP code LINCOLN NE 68516			Your percentage distribution	of total %	9b \$	Total employee cor	ntributions	and W-2G.	
	1st year of desig. Roth contrib.	10 \$	State tax withh	eld	11	State/Payer's s	state no.	12 State distribution \$	
Account number (see instructions)		13 \$	Local tax withh	eld	14	Name of locali	ty	15 Local distribution	
		\$						\$	
Form <b>1099-R</b>	Cat	t. No.	14436Q		Dep	partment of the Tre	easury —	Internal Revenue Service	

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

nebraska department of revenue		
Firet	Name(a) and Initial(a)	Loot

NEBRASKA INDIVIDUAL INCOME TAX RETURN for the taxable year January 1, 2006 through December 31, 2006 or other taxable year:

**FORM 1040N** 2006

, 2006 through ,

d		ment enue	before c	structions ompleting form	PLEASE	DO NOT WE	III E IIN I H	IS SPAC	_	
ŧ	<u> </u>	First Name(s) and Initial(s)  Last Na	me							
0	lype or rull	TEST T RETIR								
9	al l	Current Home Address (Number and Street or Rural Route and Box N								
F 000	riease Type of Frince									
ā		City, Town, or Post Office State		Code						
	(	LINCOLN NE 6	8516							
-		IMPORTANT: SSN(S) MUST BE ENTERED BELOW Your Social Security Number Spouse's Social Security IV		Н	ligh Schoo	ol District Co	ode	(must	t be entered using	n biab
		Your Social Security Number Spouse's Social Security I	NO.	5 5	5	5 0	0 1	schoo	ol codes beginnin	
-		100 00 0000			J	5 0	0 1	page	17)	
_			eased (first na	me & date of de	eath):				/ /	
	1	Federal Filing Status  (1) Single (2) Married filing separate				(4) F	□ Hood o	f Llauca	hold	_
Ę		(1) X Single (3) Married, filing separate (2) Married, filing joint and Full Name	-Spouse's S. S	S. No.:		( <del>4</del> )	☐ Head o	i ⊓ouse er) with	dependent chil	dren E
FOLD HERE	2a	Check if <b>YOU were</b> : (1) <b>65</b> or older (2) <b>X</b> E	Blind	<b>2b</b> Check he	ere if som				an claim you o	
<u>۔</u>		(,'-	Blind	your spor	use as a	dependent:	(5)			<u></u>
	3	Type of Return (1)   Resident (2)   Partial-year resident from			2006 to			2006 (*	stanh Cobodul	lo III)
		(1) Resident (2) Partial-year resident from (3) Nonresident (attach So			2006 to		,	2006 (a	<b>ittach</b> Schedul	ie III)
-		, ,	,							
		Federal exemptions (number of exemptions claimed or							4	1
	5	Federal adjusted gross income (AGI) (Federal Form 104 Federal Form 1040, line 37)						5	27,565	00
Γ		If you entered -0- tax on: Federa								, , ,
		or Federal Form 1040, lines 44, 45, a (Partial-year residents and nonr	nd 60, see S	Special Instr	ructions o	on page 6. C	check box			
L	6	Nebraska standard deduction (if you checked any box o			piete Neb	naska Scrie	dule III.)			
lere	Ü	see instructions; otherwise, enter \$8,580 if married-joint								
State Copy of W-2 Here		\$5,130 if single; \$7,550 if head of household: 6 \$4,290	-		6	6,3	80,00			
y of \	7	Tatal itemsined deducations (Fadeval Cabely J. A. lie, 00		\tions\	7					
Cop	. <i>1</i>	Total itemized deductions (Federal School Report A, line 28 - State and local income taxes (Federal Form 1040, line 5		tions)	/					
state	·	see instructions.)			8					
_										
Attach	9	Nebraska itemized deductions (I se 7 minus line a)			9					_
Please	10	Enter the amount from line or line 9, which wer s great	ter (see ins	tructions)				10	6,380	.00
Δ.		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \							·	
		Nebraska income before adjustments (lin. 5 minus line						11	21,185	100
	12	Adjustments increasing federal AGI (In e 4), from <b>attach</b> Schedule I)		ка 	12					
ē	13	Adjustments decreasing feet all AGI, line 57, from attac								
Order Here		Schedule I)			13					
Orde		If the amount on line 13 is <b>ONLY</b> for a state income tax is		*			r.)			
Money	14	(NOTE: If line 12 is zero (-0-), and you check this box, do Tax table income (enter line 11 plus line 12 minus line	-					14	21,185	00
ğ		(0.10.1.1.0.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.0.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.1.0.1.0.1.1.1.0.1.1.1.0.1.1.1.0.1								
eck o	15	Nebraska income tax (residents use Nebr. Tax Table; other	ers use Ne	br. Sch. III)	15	7	89.00			
i Ch	16	Nebraska minimum or other tax (Forms 6251, 4972, or 5	5320_saa ir	netructions)	16		71.00			
Attac		<b>Total Nebraska tax</b> before personal exemption credit (a								
ase		line. Pay the amount from line 38		•				17	860	,00
a										

18	Amount from line 17 (Total Nebraska tax)	. 18	8	60.	00
	Nebraska personal exemption credit for residents only (\$106 per exemption). 19 106.0	0			
20	Credit for tax paid to another state (attach Nebraska Schedule II and the				
	other state's return). Check this box if reporting AMT credit	0			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/				
	Schedule 3 — see instructions)				
	CDAA credit (see instructions)				
	Form 3800N nonrefundable credit (attach Form 3800N)				
	Form 829N credit (see instructions)				
25	Nebraska child/dependent care credit, if line 5 is more than \$29,000				
	(see page 8 of instructions)				
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers				
07	cannot claim this credit; see instructions to determine if you qualify)	07		70	$\cap \cap$
	Total nonrefundable credits (add lines 19 through 26)	. 27		72.	UU
20	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box ,				
		20	2	88.	$\cap \cap$
20	and <b>attach</b> federal return copy	. 28		.00.	UU
23	1099-MISC, or 14N)	$\cap$			
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and	U			
30	any payments submitted with an extension request)				
31	Form 3800N refundable credit (attach Form 3800N)				
	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less				
	(see page 9 of instr. and <b>attach</b> copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,				
	or Nebraska Form 2441N)				
33	Beginning Farmer credit (attach certificate)				
	Nebraska earned income credit. Number of qualifying children ▶ 97				
	Federal credit 98 \$00 x .08 (8%). Attach federal return,				
	pages 1 and 2 – see instructions)				
35	Add lines 29, 30, 31, 32, 33, and 34	. 35	1	46.	00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	. 36			
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	. 37	2	88.	00
38	<b>TOTAL AMOUNT DUE</b> . If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.			4.0	~~
	For credit card payment check here and see page 5 of instructions		1	42.	00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	. 39			
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX				
44	Name and Finder and Consider Fined PONATION of 04 00 and and				
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more				
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more				
	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for				
40	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43			
	Expecting a Refund?	10			
	Have it sent directly to your bank account! (see instructions on page 10)				
44		ookina	g 2 = Sa	vingo	
44		ecking	) 2 = 3a	wings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)		Dire	ct	
11	Account Number		Dire Dep	ocit	
77		unde \		OSII	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes bla.  Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and		it is correct and	comple	ete.
S	ign	. DONGI,	io correct and	Somple	
	ere\				
	Your Signature Date Signature of Preparer if Other Than Ta	xpayer	Date		
this re	a copy of the state of the stat		( )		
your	ecords. Spouse's Signature (if filing jointly, <b>both</b> must sign)  Address  Address		() Daytime	Phone	)



# NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15 **FORM 1040N Schedules** I, II, and III 2006

Name as Shown on Form 1040N

Social Security Number

400	00	6208

# **TEST T RETIRE** NEBRASKA SCHEDULE I—

Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia  • Attach additional pages if necessary	al-Ye	ar Residents	•
PART A—Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 45 a \$	-		
List type(s) and amount:  Enter the result of line 45a minus line 45b			
Enter the result of line 45a minus line 45b	45		-
46 Other adjustments increasing income (see page 11 instructions)	16		
47 Total adjustments increasing income (total lines 45 and 46).	40		$\vdash$
Enter here and on line 12, Form 1040N	47		
PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Nel		a booklet	
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	. 48		
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:	-		
b List fund name, total dividend, and percent of regulated investment company dividend(s) from			
U.S. obligations:			
U.S. obligations:	-		
Enter total of lines 49a and 49b	49		
<b>50</b> Taxable Tier I or II benefits paid by the <b>Railroad Retirement Board.</b> Attach all Form(s) 1099 (see instr.):			+
List type(s) and amount: Enter line 50 total:	. 50		
			$\vdash$
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	. 51		
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	52		
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on	. 32		$\vdash$
page 12 of instructions)	. 53		
			$\vdash$
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	. 54		
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	. 55		
<b>56</b> Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.			
List type(s) and amount:	56		<u> </u>
<b>57</b> Total <b>adjustments decreasing income</b> (total lines 48 through 56). Enter here and on line 13, Form 1040N	57		
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F		IDENTS ONLY	 Y
Complete a separate Schedule II for each state. See page 13 instructions.			•
<ul> <li>A complete copy of the return filed with another state must be attached.</li> </ul>			
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:	WA	- STATE #1	
		000	00
58 Nebraska income tax (line 17, Form 1040N)	. 58	860	100
59 Adjusted gross income derived from another state (do not enter amount of taxable income from the		9,654	00
other state)	. 59	3,054	100
60 Calculated tax credit (see instructions)			
Line 59 Line 5 + Line 12 - Line 13 = Total $27,565 + 0 - 0 = \frac{9,654}{27,565}$ x Line 58 $\frac{860}{27,565}$	60	301	00
	00	331	55
61 Tax due and paid to another state (do not enter amount withheld for the other state)	. 61	353	00
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N	. 62	301	00



# NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III 2006

Name as Shown on Form 1040N

Social Security Number

400	00	6208

# TEST T RETIRE

12011121112		,	
NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia • Attach additional pages if necessary	I-Ye	ear Residents	
PART A—Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:			
List type(s) and total amount: 45 a \$			
<b>b</b> Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):			
List type(s) and amount: 45 b \$			
Enter the result of line 45a minus line 45b	45		
46 Other adjustments increasing in one (see page 11 instructions)	46		
47 Total adjustments increasing inc. me (total line (4, a, 4b).			
Enter here and on line 12, k = 1040N	47		
PART B—Adjustments Decreasing   ede   AGI—see complete instructions on pages 11-13 of the Neb	rask	a booklet	
48 State income tax real to adduction (enter in 10, Federal Form 1040—see instructions)	48		
49 a Interest and "ivid and income from c S. government obligations (list below or attach sch.—see instr.)			
List type(s) and amount:			
b List fund name, total a ident, and percent of regulated investment company dividend(s) from			
U.S. obligations:			
Total div.dend: \$x% = 49 b \$			
Enter total of lines 49a and 49b	49		
50 Taxable Tier I or II benefits paid by the Railroad Retirement Board. Attach all Form(s) 1099 (see instr.):			
List type(s) and amount: Enter line 50 total:	50		
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	51		
;			
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	52		
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on			
page 12 of instructions)	53		
5 page 12 of mondonority	30		
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	54		
24 Elinanced Occilor 170 Subtraction for tax years 2000, 2004 and/or 2000 (See page 12 instructions)	<b>0</b> 4		
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	55		
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.	33		
List type(s) and amount:	56		
List type(s) and amount.	30		
<b>57</b> Total <b>adjustments decreasing income</b> (total lines 48 through 56). Enter here and on line 13, Form 1040N	57		
NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR R	ES	IDENTS ONLY	
Complete a separate Schedule II for each state. See page 13 instructions.			
• A complete copy of the return filed with another state must be attached.	JC /	AC CTATE #0	2
• If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state: KAI	NO	10 - STATE #2	
TO N. I		000	^^
58 Nebraska income tax (line 17, Form 1040N)	58	860.0	UU
<b>59</b> Adjusted gross income derived from another state (do not enter amount of taxable income from the		F 000	^^
other state)	59	5,298	UU
60 Calculated tax credit (see instructions)			
Line 59 Line 5 + Line 12 - Line 13 = Total $27,565 + 0 - 0 = \frac{5,298}{27,565}$ x Line 58 $\frac{860}{27,565}$			
Line 5 + Line 12 - Line 13 = Total 27,565 + 0 - 0 = 27,565	60	165.0	υ0
61 Tax due and paid to another state (do not enter amount withheld for the other state)	61	165.0	00
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N	62	165.0	00

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1\$							
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)							
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) 240							
4.	SUBTOTAL (Add lines 1 through 3) 240							
5.	TOTAL (line 4 multiplied by 29.6%)\$71 x .296							
	ENTER THIS TOTAL ON LINE 16, FORM 1040N							
	Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.							

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

### LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than \$5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

**LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT.** Residents claim a \$106 credit for each federal exemption reported on line 4, Form 1040N.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$106 x 3=\$318. They enter \$318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the

**lesser amount.** This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

**LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT**, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

**LINE 23, FORM 3800N NONREFUNDABLE CREDIT**, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

**LINE 24, FORM 829N CREDIT,** is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

**LINE 25, NONREFUNDABLE CREDIT FOR CHILD/ DEPENDENT CARE EXPENSES.** Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child/dependent care credit on line 25. Partialyear residents whose line 5 income is more than \$29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at 15 percent of a planned gift (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum \$5,000 credit (\$10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.** 

**LINE 28.** Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 47).

<b>1040</b>				ry—Internal Revenue :		200	6	(99)	IDC Has	Only Dona		u atamia in this anasa	
	$\vec{}$			2006, or other tax year beg			2006, end	. ,		20 \\		r staple in this space.  OMB No. 1545-0074	
Label	ŀ		ir first name and initia	, ,	Last nam		2000, 0	9	,	-		social security num	
	ᅵ		EST N			DIE	R					00:00:620	
instructions on page 16.)	A B	If a	joint return, spouse's	first name and initial	Last nam	ne	•					se's social security	
	E	Αl	MY A		SOL	.DIEI	R				4(	00:00:629	91
label. Otherwise,	H E	Hon 18	ne address (number a	and street). If you have a	a P.O. box	, see page	e 16.		Apt. no	).		ou <b>must</b> enter	. 🛕
please print or type.	Ř E		· · · · · · · · · · · · · · · · · · ·	state, and ZIP code. If	vou have a	a foreign a	address.	see page	l : 16.	Ė		.,,	
Presidential	١ ٦	_	RAND ISI	AND	NE	688		9-				ng a box below wi	
	gn			your spouse if filing				this fun	d (see p			You Spot	
<u> </u>		1 [	Single	, , ,	, ,,		4					g person). (See pag	
<b>Filing Status</b>	;	2 2	<b>7</b> 71	ntly (even if only one	had inco	ome)						t not your depender	,
Check only		3	٦ ,	parately. Enter spous		,			,	e here.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
one box.			and full name h				5	Qualif	ying wido	w(er) with	depen	dent child (see pa	ge 17)
_		6a	X Yourself. If so	omeone can claim yo	ou as a de	ependent	, do no	t check	box 6a			Boxes checked on 6a and 6b	_2_
Exemptions		b	X Spouse		<u></u>					/ .	<u></u> ∫	No. of children on 6c who:	_
		С	Dependents:			Dependent			endent's Iship to	(4) √ if qua child for chi	, ,	• lived with you	_2_
			(1) First name	Last name		security nu		У	ou	credit (see pa	age 19)	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than fou	r		JUNIOR	SOLDIER		00 6		SON		<b>✓</b>		or separation	;
dependents, see			SALLY	SOLDIER	400	00 6	293	DAUG	HTER	<b>✓</b>		(see page 20) Dependents on 6c	
page 19.						<u> </u>						not entered above	
		d	Total number of o	xemptions claimed		<u>i i</u>		<u> </u>				Add numbers on lines above ▶	4
					(-) ) (-)						7	30,681	00
Income		7 8a	-	ips, etc. Attach Form Attach Schedule B if	. ,						8a		00
All I. F (-)		b		est. <b>Do not</b> include o						 I	- Gu		
Attach Form(s) W-2 here. Also		9a	-	s. Attach Schedule B							9a		
attach Forms		b	Qualified dividend				98	1		. <u>i</u> .			
W-2G and 1099-R if tax		10		credits, or offsets of			ome ta	xes (see	page 2	4)	10		
was withheld.	-	11	Alimony received								11		
	-	12	Business income	or (loss). Attach Sche	edule C o	r C-EZ					12		
	-	13	Capital gain or (lo	ss). Attach Schedule	D if requ	ired. If no	ot requi	ired, che	eck here	<b>▶</b> □	13		
If you did not	-	14	Other gains or (los	sses). Attach Form 4	797						14		
get a W-2, see page 23.	-	15a	IRA distributions	. 15a			<b>b</b> Taxa	able amo	unt (see p	age 25)	15b		
ooo page zo.	-	16a	Pensions and ann						unt (see p	,	16b		
Enclose, but do not attach, any		17		royalties, partnership							17		
payment. Also,		18	•	oss). Attach Schedul							18		
please use		19	Unemployment co Social security bene			1 1			 unt (see r		20b		
Form 1040-V.		20a 21	•	t type and amount (s	en nage				. (	,	21		
		22		n the far right column							22	30,802	2.00
	- 2	23		ction. Attach Form 8									
Adjusted	2	24	Certain business ex	penses of reservists, pe	erforming a	artists, and	d L						
Gross			fee-basis governme	nt officials. Attach For	m 2106 o	r 2106-EZ	<u> 2</u> 4	1					
Income	2	25	Health savings acc	count deduction. Atta	ach Form	8889.	- 1			F0 00			
	2	26	Moving expenses.	Attach Form 3903					5,7	50,00	-		
	2	27		nployment tax. Attach							-		
		28		P, SIMPLE, and qual									
		29		alth insurance deduc							-		
		30		vithdrawal of savings									
		31a		ecipient's SSN ►									
		32 33		e page 31) est deduction (see page									
		34		gave to your employ									
		35		on activities deduction	•			5					
		36	•	igh 31a and 32 throu							36	5,750	1
		37	Subtract line 36 fr	om line 22 This is vo	our <b>adius</b>	ted ares	s inco	me			37	25.052	00

Form 1040 (2006)				Page 2
Tax	38	Amount from line 37 (adjusted gross income)	38 25,05	2.00
and	39a	Check [ You were born before January 2, 1942, Blind. ] Total boxes		
Credits	oou	if: Spouse was born before January 2, 1942, ☐ Blind.   Checked ▶ 39a ☐		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 13,56	8.00
for—	41	Subtract line 40 from line 38	41 11,48	
<ul> <li>People who</li> </ul>	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina,	, -	
checked any box on line	42	see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42 13,20	0.00
39a or 39b <b>or</b>	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.00
who can be claimed as a	44	Tax (see page 36). Check if any tax is from: a  Form(s) 8814	44	0.00
dependent, see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	45	
All others:	46	Add Page 44 and 45		0.00
				0.00
Single or Married filing	47	Totalin tax credit. Attach Total Total required		
separately,	48	40		
\$5,150	49	oredit for the disabled. Attach schedule 11.		
Married filing jointly or	50	Education credits. Attach Form 6000		
Qualifying	51	The tributions declin. Attach 1 of 11 0000.		
widow(er), \$10,300	52	Troslacitual chorgy credits. Attach Form 3000		
Head of	53	Office tax credit (see page 42). Attach Form 650 in required		
household,	54	Credits from: a Form 8396 b Form 8839 c Form 8859 54		
\$7,550	55	Other credits. a Tom coor b Tom	50	
	56 57	Add lines 47 through 55. These are your <b>total credits</b>	56	0 00
		Subtract line 56 from line 46. If line 56 is more than line 46, enter -0		0.00
Other	58	Self-employment tax. Attach Schedule SE	58	
Taxes	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
	61	Advance earned income credit payments from Form(s) W-2, box 9	61	
	62 63	Household employment taxes. Attach Schedule H		0.00
		4 521 00	63	0.00
Payments <b>Payments</b>	64	05		
	65	2006 estimated tax payments and amount applied from 2005 return  Earned income credit (EIC)  65  66a  1,616,00		
If you have a qualifying	_66a			
child, attach	b	Nontaxable combat pay election ▶ 66b		
Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 60)		
	68	Additional child tax credit. Attach Form 8812		
	69	Amount paid with request for extension to file (see page 60)		
	70	Payments from: a Form 2439 b Form 4136 c Form 8885 . 70		
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required 71	0.14	7 00
	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments		7.00
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>		7.00
Direct deposit?	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶ □	74a 6,14	7.00
See page 61 and fill in 74b,	▶ b	Routing number		
74c, and 74d,	► d	Account number		
or Form 8888.	75	Amount of line 73 you want applied to your 2007 estimated tax 🕨 75		
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	
You Owe	77	Estimated tax penalty (see page 62)	Samuel all a Hara Callera Ca	- \(\frac{1}{2}\)
<b>Third Party</b>	Do	you want to allow another person to discuss this return with the IRS (see page 63)?   Yes. C	omplete the following	g. <b>X</b> . <b>N</b> C
Designee	De: nar	signee's Phone Personal identifica ne ▶ no. ▶ ( ) number (PIN)	ation	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and	to the best of my knowle	dge and
Sign		ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whi		
Here	You	ur signature Date Your occupation	Daytime phone number	er
Joint return? See page 17.		SOLDIER	(202) 622 104	7
Keep a copy	Sn	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	(308) 632-191	/
for your records.	Spi	LIBRARIAN		
		Date	Preparer's SSN or PT	N
Paid	Pre sia	parer's nature Check if self-employed		
Preparer's		n's name (or EIN	-	
Use Only	you	It's if self-employed),	( )	

# SCHEDULES A&B (Form 1040)

# Schedule A—Itemized Deductions

(Schedule B is on back)

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

► See Instructions for Schedules A&B (Form 1040).

Sequence No. 07

Name(s) shown on Form 1040 Your social security number TEST N & AMY A SOLDIER 400:00:6209 Caution. Do not include expenses reimbursed or paid by others. Medical 1 and 1 Medical and dental expenses (see page A-1) . . . **Dental** 2 Enter amount from Form 1040, line 38 2 **Expenses** Multiply line 2 by 7.5% (.075). . . . . . . 3 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 609100 Taxes You 5 State and local income taxes 6 1,200,00 **Paid** 6 Real estate taxes (see page A-3) 7 7 Personal property taxes . . . . (See Other taxes. List type and amount ► CAR page A-3.) 8 250,00 8 2,059,00 Add lines 5 through 8 . . . . . 9 8,441,00 10 Interest 10 Home mortgage interest and points reported to you on Form 1098 You Paid Home mortgage interest not reported to you on Form 1098. If paid 11 to the person from whom you bought the home, see page A-3 (See page A-3.) and show that person's name, identifying no., and address 11 Note. Personal 12 Points not reported to you on Form 1098. See page A-4 interest is 12 for special rules . . . . . . . . . . . . . . . not Investment interest. Attach Form 4952 if required. (See deductible. 13 13 Add lines 10 through 13 . . \_ . . . . . . . . . . . . . 14 14 8.441.00 Gifts to Gifts by cash or check. If you made any gift of \$250 or 15 3.068.00 15 Charity more, see page A-5 . . . . . . . . . . . . . If you made a Other than by cash or check. If any gift of \$250 or more, 16 gift and got a 16 see page A-5. You must attach Form 8283 if over \$500 benefit for it, 17 17 Carryover from prior year . . . . . . . . . . see page A-4. Add lines 15 through 17 . . . . . . . . . . 3,068.00 18 18 Casualty and Theft Losses 19 Casualty or theft loss(es). Attach Form 4684. (See page A-6.) . 19 Unreimbursed employee expenses—job travel, union Job Expenses 20 and Certain dues, job education, etc. Attach Form 2106 or 2106-EZ 20 Miscellaneous if required. (See page A-6.) ▶ ..... 21 **Deductions** 21 (See 22 Other expenses—investment, safe deposit box, etc. List page A-6.) type and amount ▶..... 22 23 23 Add lines 20 through 22 . . . Enter amount from Form 1040, line 38 24 24 Multiply line 24 by 2% (.02) . . . . . . . . . . 25 25 26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-Other 27 Other—from list on page A-7. List type and amount ▶ ..... Miscellaneous **Deductions** 27 Total Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? Itemized X No. Your deduction is not limited. Add the amounts in the far right column 13,568,00 **Deductions** for lines 4 through 27. Also, enter this amount on Form 1040, line 40. 28 Yes. Your deduction may be limited. See page A-7 for the amount to enter. If you elect to itemize deductions even though they are less than your standard deduction, check here ►

a Control number	55555	Void	For Official Use OMB No. 1545-0	•						
b Employer identification number 01-1775003	(EIN)			<b>1</b> Wa	ges, tips, other compens 25,681.00			,916.	ax withheld 35	
c Employer's name, address, and DEFENSE FIN	<b>3</b> Soc	cial security wages 25,681.00	)		,592.					
1776 MILITAR	<b>5</b> Me	dicare wages and tips 25,681.00		6 Medic	are tax wit 372.					
INDIANAPOLI	S IN 391	11		<b>7</b> Soc	cial security tips		8 Alloca	ted tips		
d Employee's social security number 400-00-6209	oer			<b>9</b> Adv	vance EIC payment		10 Deper	ndent care	benefits	
e Employee's first name and initia		DIER	Suff.	<b>11</b> No	nqualified plans		0 1	structions	for box 12	
1801 E STREI	ΞΤ			13 Statute emplo	ory Retirement Third yee plan sick	pay (	<b>12b</b>			
GRAND ISLAI	ND NE 68	3802		<b>14</b> Oth	ner		<b>12c</b>			
							<b>12d</b>			
f Employee's address and ZIP co	de									
NE Employer's state ID nun		tate wages, tips, etc 5,681.00			18 Local wages, tips,	etc. <b>19</b>	Local inco	me tax	20 Locality name	
Wage and	Wage and Tax Department of the Treasury—Internal Revenue Service									

Form W-Z Statement

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

a Control number	55555	Void	For Official Use OMB No. 1545-0	•				
b Employer identification number 47-1491625	(EIN)			<b>1</b> Wa	ges, tips, other compensation 5,000.00	2 Feder	al income t	ax withheld
c Employer's name, address, and GRAND ISLAI		ARIES		<b>3</b> So	5,000.00	4 Socia	I security to 310.	ax withheld
2027 SOUTH				<b>5</b> Me	dicare wages and tips 5,000.00	6 Medio	are tax wit 72.	
GRAND ISLAI	ND, NE 6	8801		<b>7</b> Soc	cial security tips	8 Alloca	ated tips	
d Employee's social security num 400-00-6291	ber			<b>9</b> Adv	vance EIC payment	10 Depe	ndent care	benefits
e Employee's first name and initia		DIER	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> See ii	nstructions	for box 12
1801 E STRE	ET			13 Statute emplo	ory Retirement Third-party sick pay	<b>12b</b>		
GRAND ISLAI	ND, NE 6	8802		<b>14</b> Oth	ner	<b>12c</b> C O d e		
						<b>12d</b>		
f Employee's address and ZIP co	ode							
NE   Employer's state ID num 729343	_	ate wages, tips, etc. 5,000.00	17 State incom 49.95		18 Local wages, tips, etc.	19 Local inco	ome tax	20 Locality name
Wage an	d Tax			זר	Department o	f the Treasury	/—Internal I	Revenue Service

Form W-Z Statement

500P

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction
Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

# Form **3903**

# **Moving Expenses**

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2006

Attachment Sequence No. **62** 

∃00⊹6209

Your social security number

400

Department of the Treasury Internal Revenue Service Name(s) shown on return

# TEST N & AMY A SOLDIER

Refere you begin: / See the Distance Test and Tim

Before you begin: 

See the Distance Test and Time Test in the instructions to find out if you can deduct your moving expenses.

/ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	3,500	.00
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals	2	2,250	.00
3	Add lines 1 and 2	3	5,750	.00
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in			
	box 12 of your Form W-2 with code <b>P</b>	4	0.	.00
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	5,750	.00

# General Instructions What's New

For 2006, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile.

### **Purpose of Form**

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

# Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

# Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance test and time test. See instructions on the back.

# **Distance Test**

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



To see if you meet the distance test, you can use the worksheet below.

## **Distance Test Worksheet**

Keep a Copy for Your Records



1.	Number of miles from your <b>old home</b> to your <b>new workplace</b>	3,500 miles
2.	Number of miles from your <b>old home</b> to your <b>old workplace</b>	2 miles
	Subtract line 2 from line 1. If zero or less, enter -0	
	Is line 3 at least 50 miles?  X Yes. You meet this test.  No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.	



NEBRASKA INDIVIDUAL INCOME TAX RETURN
for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through
,

**FORM 1040N** 2006

PLEASE DO NOT WRITE IN THIS SPACE

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				-	,	. , ,	eral Form 10									_	25	,05	2	$\cap \cap$
Г		Federal	Form 1040				tax on: Fede									5	25	,05	12.	
				or Fede	eral Fo	orm 1040,	lines 44, 45,	and 60, see	Special	Instru	ctions	on pa	age 6. (	Check	box 2	<.				
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ate C			nd local inc ructions.) .			ederal For	m 1040, line	5, Sch. A -	-		8									
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Ащас	9	Nebras	ka itemized	d deduct	ions (I	line 7 minu	us line 8)				9									
ase	10	Code a de		fue as line		lina O vići	) -bi			٠,						10				
7	10	Enter tr	ie amount	irom line	9 6 Or	line 9, wni	chever is gre	eater (see ir	istructions	5)					• • • •	10			+	
	11	Nebras	ka income	before a	djustr	nents (line	5 minus line	e 10)								11				
	12	-		•		•	7, from attac													
	10	Schedu	le I)								12									
20							57, from <b>atta</b>				13									
			,				e income tax					(:□(s	ee inst	tr.)						
2		(NOTE:	If line 12 is	s zero (-	0-), ar	nd you che	eck this box,	do not com	plete Neb	raska	Sched	dule I.)	)	•						
	14	Tax tab	le income	e (enter li	ne 11	plus line	12 minus line	e 13). If less	than -0-,	enter	-0					14				
5	15	Nebras	ka income	tax (resi	dents	use Nebr	. Tax Table; o	thers use N	lebr. Sch	Ш)	15									
<u> </u>	. •			(1001	20,110	200 11001				, .										
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<u></u>		mie. Pa	y une amou	arit HOIII	mie 30	J										17			J <sub>1</sub> (	

18	Amount from line 17 (Total Nebraska tax)	18	0.	00
19	Nebraska personal exemption credit for residents only (\$106 per exemption) 19			
	Credit for tax paid to another state (attach Nebraska Schedule II and the	1		
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/	1		
	Schedule 3 — see instructions)			
22	CDAA credit (see instructions)	1		
	Form 3800N nonrefundable credit (attach Form 3800N)	1		
	Form 829N credit (see instructions)			
	Nebraska child/dependent care credit, if line 5 is more than \$29,000	1		
	(see page 8 of instructions)			
26	Nebraska Charitable Endowment Tax credit (Attach statement — most taxpayers	1		
	cannot claim this credit; see instructions to determine if you qualify)			
27	Total nonrefundable credits (add lines 19 through 26)	27		
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box ☐ ,			
	and attach federal return copy	28	0.	00
29	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,			
	1099-MISC, or 14N)			
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and			
	any payments submitted with an extension request)			
31	Form 3800N refundable credit (attach Form 3800N)			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,			
	or Nebraska Form 2441N)			
	Beginning Farmer credit (attach certificate)			
34	Nebraska earned income credit. Number of qualifying children > 97 2			
	Federal credit 98 \$1,616.00 x .08 (8%). Attach federal return,			
	pages 1 and 2 – see instructions)		4.450	~~
35	Add lines 29, 30, 31, 32, 33, and 34	35	1,156.	UÜ
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	36		
		0.7		00
	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	Ο,	00
38	TOTAL AMOUNT DUE. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.	20		
20	For credit card payment check here and see page 5 of instructions	38 39	1 156	$\overline{\Omega}$
39	If the 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	39	1,156	UU
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX			
70	Amount of line 35 you want ATT EIED TO TOOT 2007 ESTIMATED TAX	-		
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
•	Thougains and Emalingered operated and potation of the emaline in	1		
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for			
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43	1,156.	00
	Expecting a Refund?		.,	
	Have it sent directly to your bank account! (see instructions on page 10)			
44	a Routing Number 1 = Chec	cking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	_		
	use an actual check or savings account number, not a deposit slip)		Direct	
44	c Account Number		Direct Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank	k.)		
	Under penalties of perjury. I declare that, as taxpayer or preparer. I have examined this return and to the best of my knowledge and be		is correct and comple	te.
S	ign			
h	ere.			
	Your Signature Date Signature of Preparer if Other Than Taxport	ayer	Date	
this r	te copy of the control of the contro		()	
,	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	)

Nebraska Child and Dependent Care Expenses

• File Form 2441N only if you do not file Federal Form 2441

• File only if your federal adjusted gross income is \$29,000 or less

• Complete reverse side if receiving dependent benefits care

• Attach to Form 1040N

**FORM 2441N** 2006

Name as Shown on Form 1040N

TEST N & AMY A SOLDIER

Your Social Security Number

400 00 6209

BEFORE YOU BEGIN: You need to understand the following terms. See Federal Form 2441 Definitions on page 1 of those instructions.

<ul> <li>Dependent Care B</li> </ul>	Benefits • Qualifying	•Qualifying Person(s) •Qualified Expenses						
	PART I — Persons or Organizat  • You must complete this part. (If you need n							
1 (A) Care Provider's Name	(B) Address (Number, Street, Apt. No., City, State, and Z	(C) Identifying Number (ip Code) (SSN or EIN)	(D) Amount paid (See Instructions)					
ISLANDER DAYCARE	1441 HICKORY DR GRAND ISLAND NE 68802	47-1725619 	2,400.00					

No — Complete only Part II below. Did you receive dependent care benefits? → Complete Part III on the back next.

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 62.

# PART II — Credit for Child and Dependent Care Expenses

2 Information about you	r qualifying pe	erson(s).	If you	have more than three	qua	ifyin	g persor	ns, attacl	h a s	schedule.		
First	(A) Qualifying Person's Name  Comparison of the											
		001.77		- ( )						person listed in Colur		
JUNIOR	R SOLDIER 400 00 6292						6292		00			
SALLY		SOLDI	ER	<b>1 2 1</b>	40	00	00	6293		1,200.	00	
			A	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
3 Add the amounts in C	olumn (C) of lir	ne 2. <b>Do r</b>	not en	ter more than \$3,000 f	or or	ne qu	alifying					
person or \$6,000 for the	wo or more per	sons. If y	ou cor	mpleted Part III, enter	the a	amoi	ınt from					
line 30		3	2,400.	00								
		4	05.004	00								
<ul> <li>4 Enter your earned income. See Federal Form 2441 instructions</li> <li>5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was</li> </ul>										25,681.	00_	
0	, ,			ncome (if your spouse tall others, enter the an					5	5,000.	00	
,			,,	,								
6 Enter the smallest of	line 3, 4, or 5				. <u></u>				6	2,400.	00_	
7 Enter the amount from	Form 1040N	line 5 or F	Form 1	1040NS line 3			25,05					
(If line 7 is over \$29,0	00, do not file t	his form)			7		23,03	2.00				
8 Enter on line 8 the de	cimal amount s	hown bel	low tha	at applies to the amour	nt on	line	7					
	If line 7 is	s:										
			ut not	Federal decimal								
	Over		over	amount is								
	\$0 15,000		5,000	.35								
	15,000 17,000		7,000 9,000	.34 .33								
	17,000		1,000	.33 .32								
	21,000		3,000	.31								
	23,000		5,000	.30								
	25,000		7,000	.29							00	
	27,000		9,000	.28					8	Χ.	29	
9 Multiply line 6 by the o										600		
Federal Form 2441 in:	structions. Ente	er here an	าd on I	ine 32 of Form 1040N					9	696.	UU	

#### FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1.	Ent	er federal tax before credits:	
	a.	Form 1040EZ, line 11	1a. \$
	b.	Form 1040A, line 28	1b
	C.	Form 1040 , line 44	
		Form 1040, line 45	
		Form 1040, line 60	
		Total tax-Form 1040	1c
	Tota	al federal tax	
	(en	ter tax from 1a, 1b, or 1c)	1.

Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.

2. Nebraska Form 1040N, line 18 minus line 27 .... 2. \$

**LINE 29, NEBRASKA INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

**LINE 30, ESTIMATED TAX PAYMENTS,** is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

**LINE 31, FORM 3800N REFUNDABLE CREDIT.** Enter on line 31 any refundable credit calculated on Form 3800N. For

more information, contact Taxpayers Assistance or check our Web site.

**LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI \$29,000 or less).** This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But		<b>AGI</b>	But	
Over	not over	Percent	Over	not over	Percent
\$0 or le	ess-22,000	100%	\$25,00	0-26,000	60%
22,0	00-23,000	90%	26,00	0-27,000	50%
23,0	00-24,000	80%	27,00	0-28,000	40%
24,0	00-25,000	70%	28,00	0-29,000	30%

		24,000-23,000 7070	20,000-29,00			5070
	RE	FUNDABLE CHILD/DEPENDE	NT CARE CRI	EDIT W	ORK:	SHEET
	1.	Enter line 9 amount from 200				
		(Form 1040A) or <b>Federal For</b>	`	1040),		
		or from Nebraska Form 244	, (			
		amount calculated on line 9 p			_ (	808
		credit limitation)		1.	\$	090
4		Enter federal adjusted gross i (line 5, Form 1040N)	ncome	0	25	052
•				2.	<i>_</i>	002
	3.	Enter percentage from chart i \$29,000 or less		3		60 <sub>%</sub>
		(Note: If AGI is more than \$29				laim
٠		a credit on line 32; refer to line				iaiiii
	,				eau)	
	4.		0 /	*		
		enter result on line 32, partial complete lines 5 and 6	•		4	418
4	5	Enter line 66 ratio from Sched				
V	5. 6.	Multiply line 4 by line 5, enter i				
Ĺ	0.	wantiply line 4 by line 5, enter i	esuit off lifte 32	20.		

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8 percent of the federal credit. Enter the number of qualifying children using information from the Earned Income Credit (EIC) Worksheet for Federal Form 1040EZ or the Federal Schedule EIC. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040).

**LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX.** If line 28 is greater than line 35 by \$300 or more, you should complete Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A tax due amount of less than \$2.00 need not be paid. Payment options for the amount on line 38 include:

✔ CHECK OR MONEY ORDER. Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the

<b>1040</b>		rtment of the Treasury—Internal Revenue S . Individual Income Tax Re	U //// \\	(99)	IPS Hee Onl	v. Do no	t write or	staple in this space.		
	_	the year Jan. 1-Dec. 31, 2006, or other tax year begin		ending	, 20			OMB No. 1545-0074		
Label	-	r first name and initial	Last name		, 20	1		social security num	ber	
(See L		TEST T	HAMMER				40	0 :00:621	10	
instructions on page 16.)			Last name				Spouse's social security number			
Use the IRS Label.			HAMMER		A+		400 00 6219			
Otherwise, please print R		ne address (number and street). If you have a 74 BUILDER DR			Apt. no.			ou <b>must</b> enter our SSN(s) above	. 🛕	
or type.		r, town or post office, state, and ZIP code. If y			e 16.			ng a box below wil		
Presidential Compaign	-	TABLE ROCK NE		447			_	your tax or refund		
Election Campaign		heck here if you, or your spouse if filing		$\overline{}$				You Spou		
Filing Status	1 2	Single  Married filing in only (over if only one)	4			,		g person). (See page t not your dependen	,	
Check only	3	<ul><li>Married filing jointly (even if only one</li><li>Married filing separately. Enter spouse</li></ul>	,		nild's name h		Jiliu bu	t flot your dependen	it, criter	
one box.	3 L	and full name here. ►	5 3 3 3 3 1 above				depen	dent child (see pag	ge 17)	
	6a	X Yourself. If someone can claim you	as a dependent, do	not check	box 6a		)	Boxes checked on 6a and 6b	2	
Exemptions	b	X Spouse	<u> </u>				<u></u> }	No. of children		
	С	Dependents:	(2) Dependent's	relatio		<b>4)√</b> if qual hild for chil		on 6c who:  • lived with you .		
		(1) First name Last name	social security number	I		edit (see pa		did not live with you due to divorce		
If more than four			1 1					or separation		
dependents, see			1 1			$-\frac{\sqcup}{\sqcap}$		(see page 20)  Dependents on 6c		
page 19.			i i					not entered above		
	d	Total number of exemptions claimed						Add numbers on lines above ▶	2	
	7	Wages, salaries, tips, etc. Attach Form(					7	16.597	00	
Income	, 8а	Taxable interest. Attach Schedule B if r	·				8a	703	.00	
Attach Form(s)	b	Tax-exempt interest. Do not include or	· .	8b	4,900	00,0				
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B					9a			
attach Forms W-2G and	b	Qualified dividends (see page 23) .	L	9b						
1099-R if tax	10	Taxable refunds, credits, or offsets of s	tate and local income	taxes (se	e page 24)		10		-	
was withheld.	11	Alimony received					11			
	12	Business income or (loss). Attach Scheo				. :	12			
If alial made	13	Capital gain or (loss). Attach Schedule I		quired, ch	eck here	· Ц	13			
If you did not get a W-2,	14	Other gains or (losses). Attach Form 47 IRA distributions   15a	1 1	· · ·			15b	1,000	00	
see page 23.	15a	Pensions and annuities 16a			ount (see pag ount (see pag	, ,	16b	1,000		
Enclose, but do	17	Rental real estate, royalties, partnerships			, ,	, ,	17			
not attach, any	18	Farm income or (loss). Attach Schedule					18			
payment. Also, please use	19	Unemployment compensation					19			
Form 1040-V.	20a	Social security benefits . 20a	b T	axable amo	ount (see pag	ge 27)	20b			
	21	Other income. List type and amount (se	,				21	10.000	00	
	22	Add the amounts in the far right column f	or lines / through 21.		r total inco	me ►	22	18,300	.00	
Adjusted	23	Archer MSA deduction. Attach Form 88		23			-			
Gross	24	Certain business expenses of reservists, per		24						
Income	05	fee-basis government officials. Attach Form		25			-			
	25 26	Health savings account deduction. Attack Moving expenses. Attach Form 3903		26			-			
	27	One-half of self-employment tax. Attach		27			-			
	28	Self-employed SEP, SIMPLE, and quality		28						
	29	Self-employed health insurance deduct		29						
	30	Penalty on early withdrawal of savings		30						
	31a	Alimony paid <b>b</b> Recipient's SSN ▶	1 1	31a						
	32	IRA deduction (see page 31)		32						
	33	Student loan interest deduction (see pa	- '	33						
	34	Jury duty pay you gave to your employ		34						
	35 36	Domestic production activities deduction. Add lines 23 through 31a and 32 through		35			36			
	37	Subtract line 36 from line 22. This is yo	•	come .			37	18,300	.00	

Form 1040 (2006)				Р	age 2
Tax	38	Amount from line 37 (adjusted gross income)	38	18,300.	00
and	39a	Check \[ \subseteq \text{You} \text{ were born before January 2, 1942,} \]  Blind. \] Total boxes			
Credits	oou	if: Spouse was born before January 2, 1942, ☐ Blind.   Checked ▶ 39a ☐			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b □	1		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	40	10,300.	00
for—	41	Subtract line 40 from line 38	41	8,000.	
People who	42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina,			
checked any box on line	72	see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	6,600.	00
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	1,400.	
claimed as a	44	Tax (see page 36). Check if any tax is from: a  Form(s) 8814 b Form 4972	44	141.	
dependent, see page 34.	45	Alternative minimum tax (see page 39). Attach Form 6251	45		
All others:	46	Add lines 44 and 45	46	141.	00
	47	Foreign tax credit. Attach Form 1116 if required			
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441			
separately, \$5,150	49	oredit for critical and dependent care expenses. Attach 1 of 11 2441			
·	50	oredit for the clothy of the disabled. Attach conclude 11.			
Married filing jointly or	51	Education credits. Attach Form 5000			
Qualifying		Telefortier savings continued to the savings c			
widow(er), \$10,300	52 53	hosidential chargy credits. Attach Form 5000			
Head of	53 54	Credits from: a Form 8396 b Form 8839 c Form 8859			
household,		Other credits: a Form 3800 b Form 8801 c Form 555			
\$7,550	55 56	Cute decards. 2 1 of 1000 by 1	56	0	00
	57	Add lines 47 through 55. These are your <b>total credits</b>	57	141	0
			58		00
Other	58 50	Self-employment tax. Attach Schedule SE	59		
Taxes	59 60	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	100.	OΩ
NO	61		61	100.	
	62	Advance earned income credit payments from Form(s) W-2, box 9	62		
	63	Add lines 57 through 62. This is your <b>total tax</b>	63	241.	00
Dovemento	64	Federal income tax withheld from Forms W-2 and 1099 64 1,618 00			
Payments	65	2006 estimated tax payments and amount applied from 2005 return  65			
If you have a	_66a	Earned income credit (EIC)			
qualifying	b	Nontaxable combat pay election   [66b]			
child, attach Schedule EIC.	67	Excess social security and tier 1 RRTA tax withheld (see page 60) 67			
Ochedule Lio.	68	Additional child tax credit. Attach Form 8812			
	69	Amount paid with request for extension to file (see page 60)			
	70	Payments from: a $\square$ Form 2439 b $\square$ Form 4136 c $\square$ Form 8885 .			
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required 71			
	72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	1,618.	00
Refund	73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73	1.377	00
Direct deposit?	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶	74a	1.377.	
See page 61	▶ b	Routing number		,	
and fill in 74b,	▶ d	Account number			
74c, and 74d, or Form 8888.	75	Amount of line 73 you want applied to your 2007 estimated tax   75			
Amount	76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76		
You Owe	77	Estimated tax penalty (see page 62)			
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 63)?	Compl	ete the following.	X No
Designee	Des	signee's Phone Personal identified	ation		
	nar	ne	d to the	boot of my knowledge	and
Sign		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wi			
Here	You	ur signature   Date   Your occupation	Dayt	ime phone number	
Joint return? See page 17.		CARPENTER	(20	.0.014.040 <del>7</del>	
Кеер а сору	Sne	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	(30	<u>8) 814-2497</u>	
for your records.	7	BANK TELLER			
	D	Date	Prep	arer's SSN or PTIN	
Paid	Pre sig	eparer's nature Check if self-employed			
Preparer's		n's name (or EIN	1		
Use Only	you add	urs if self-employed), Phone no.	(	)	

a Control number	55555	l Void I I I	For Official Use OMB No. 1545-0	•					
b Employer identification number 47-1723319	(EIN)	'	<b>1</b> Wa	ax withheld					
c Employer's name, address, and TIMELY BUILI		cial security wage 10,714.2		4 Socia	664.2				
12 BUILDER I					dicare wages and 10,714.2		6 Medi	155.	
TABLE ROCK	, NE 684	47		<b>7</b> So	cial security tips		8 Alloc	ated tips	
d Employee's social security num 400-00-6210		<b>9</b> Adv	vance EIC payme	ent	10 Depe	ndent care	benefits		
e Employee's first name and initia	Suff.	<b>11</b> No	nqualified plans		12a See i	nstructions	for box 12		
74 BUILDER I	DR			13 Statute emplo	ory Retirement yee plan	Third-party sick pay	<b>12b</b> C od e		
TABLE ROCK	, NE 684	47		<b>14</b> Oth	ner		<b>12c</b> C C d e		
							<b>12d</b>		
f Employee's address and ZIP co	ode								
NE Employer's state ID nur 62522		ate wages, tips, etc. 1,714.29	17 State incom 128.5		18 Local wages,	tips, etc.	19 Local inc	ome tax	20 Locality name
Wode en	d Tau				_				

Wage and Tax Statement



Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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a Control number	P22 Void	1 1 1	r Official Use	•							
b Employer identification number (EIN) 47-1578947	<b>1</b> Wa	ges, tips, other cor 5,882.		Federal income tax withheld 573.53							
c Employer's name, address, and ZIP code TABLE ROCK BAN	<b>3</b> So	cial security wag 5,882.		4 Socia	364.7						
1200 CENTRAL A	VE			<b>5</b> Me	5,882.		6 Medi	85.2			
TABLE ROCK, NE	68447		<b>7</b> So	cial security tips		8 Alloca	ated tips				
d Employee's social security number 400-00-6219			9 Advance EIC payment 10 Dependent care benefits								
	ast name HAMMEF	}	Suff	<b>11</b> No	nqualified plans		<b>12a</b> See i	nstructions	for box 12		
74 BUILDER DR				13 Statut emplo	ory Retirement plan	Third-party sick pay	<b>12b</b> C O d e				
TABLE ROCK, NE	68447			<b>14</b> Oth	ner		12c				
							<b>12d</b>				
f Employee's address and ZIP code											
NE Employer's state ID number 3882352	16 State wages 5,882	,	17 State inco 50.00		18 Local wages,	tips, etc.	19 Local inco	ome tax	20 Locality name		
Wage and Tax	Wage and Tax Department of the Treasury—Internal Revenue Service										

**Statement** 

500P

Department of the Treasury-Internal Revenue Service

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Cat. No. 10134D

9898	☐ VOID ☐ CORRE	СТ	ED						
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	tion OMB No. 1545-0119		Distributions From Pensions, Annuities			
SECURITY FUNDS			1,000.0	00		00 <b>0</b> C	Retirement or Profit-Sharing		
301 S 15TH ST	•	2a	Taxable amou	nt	1	2006		Plans, IRAs,	
LINCOLN, NE 68522		\$	1,000.0	00	F	orm <b>1099-R</b>		Insurance Contracts, etc.	
		2b	Taxable amous			Total distribution	n 🔲	Copy A For	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	Internal Revenue Service Center	
47-7754541	400-00-6210	\$			\$			File with Form 1096.	
TEST T HAMMER		5	/Designated Ro contributions or insurance prem	th ·		Net unrealized appreciation in employer's sec		For Privacy Act and Paperwork Reduction Act	
Street address (including apt. no.) 74 BUILDER DR		7		IRA/ SEP/ SIMPLE	\$ 8 \$	Other	%	Notice, see the 2006 General Instructions for Forms 1099,	
City, state, and ZIP code TABLE ROCK,	NE 68447	9a	Your percentage distribution	of total	9b \$	9b Total employee contributions		- 1098, 5498, and W-2G.	
	1st year of desig. Roth contrib.	\$	State tax withhouse	eld	11	State/Payer's s	tate no.	12 State distribution \$	
Account number (see instructions)		13	Local tax withh	eld	14	Name of locality	tv	\$ 15 Local distribution	
(222		\$						\$	
		\$						\$	
Form <b>1099-R</b>	Cat	t. No.	14436Q		De	partment of the Tre	easury —	Internal Revenue Service	

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### NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006 or other taxable year: , 2006 through

**FORM 1040N** 2006

 Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

	. (.	First Name(s) and In	itial(s)		Last Name								
	[ ]	TESTT	& MAR	Y B	HAMMI	FR							
Š		Current Home Addre	• • • • • • • • • • • • • • • • • • • •	<u> </u>	Route and Box Numb								
100	E E	City, Town, or Post O		State	LIILNL	Zip Code							
	Įi	TABLE F		NE		68447							
	/	I I/\DLL I	10011			00117							
		IMPORTAN	IT: SSN(S) N	IUST BE ENTE	RED BELOW.		High	School D	District Code		<b>-</b>		
		Your Social Security N	6210	400	Social Security No. $00 + 62$	219   6	7	7 4	107	7 0		be entered usin l codes beginni	
-		400 00	0210	400	00 02	.19		•			page	17)	
	(1)[	Farmer/Rancher	(2) Ac	tive Military	(1) Decease	ed (first name & da	ate of death	):				/ /	
	1	Federal Filing Stat											
ER		(1) Single			ng separate-spo	ouse's S. S. No.:			(4) [ H				
Ŧ.	22	(2) X Married, filing		and Full Name		3 <b>h</b> 0 <b>h</b>		:f				dependent chi	
FOLD HERE	Za	SPOUSE was:	` ' '	<b>65</b> or older	· · · · · · · · · · · · · · · · · · ·			ir someol as a der		your pa (5)	-	an claim you	or F
<u>"</u> -	3	Type of Return	(0) [		( <del>+</del> ) Biiric	you	пороцос	as a act	oriacii.	(5)	J		
	Ĭ	(1) X Resident	(2) [	Partial-yea	r resident from	-	,20	06 to		, 2	2006 ( <b>a</b>	ttach Schedu	ıle III)
		. ,	(3)	Nonresider	nt ( <b>attach</b> Sched	lule III)							
		Fadamil				0000 (	.1						2
		Federal exemption Federal adjusted of										4	<u> </u>
	3	Federal Form 104	-	, , ,			/				5	18,300	00.0
Γ					x on: Federal Fo								
			or Federal	Form 1040, lii	nes 44, 45, and 6	0, see Specia	Instruc	tions on	page 6. Ched	k box			
					nts and nonresid			te Nebra	ska Schedul	e III.)			
9	6	Nebraska standar											
5 문		see instructions; c \$5,130 if single; \$						6	8,580	00			
State Copy of W-2 Here		φ5, 130 ii Sirigie, φ	7,550 II Head	u oi nousenoi	u, 01 \$4,290 II 111	ameu-separai	e)	. 0	0,000				
by o	7	Total itemized dec	luctions (Fed	deral Schedul	e A, line 28 – se	e instructions	)	. 7					
ပ္ပို့		State and local inc											
State		see instructions.)						. 8					
Attach	_												
Att	9	Nebraska itemize	d deductions	s (line 7 minus	line 8)			. 9					
Please	10	Enter the amount	from line 6	orline 9 which	hever is greater (	(see instructio	ns)				10	8,580	00
<u>a</u>	.0	Line anount		or mic o, willor	Tovor is greater (	(SSC IIISH GOHO					.0	· · · · · · · · · · · · · · · · · · ·	
	11	Nebraska income	before adjus	stments (line 5	5 minus line 10).						11	9,720	.00
		Adjustments incre	-	•	· ·								
		Schedule I)						12	4,900	JUU			

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329-see instructions) . . . 16

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-......

13 Adjustments decreasing federal AGI (line 57, from attached Nebraska

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . . 15

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38 .....

512,00

14,620,00

482.00

Attach Check or Money Order Here

18	Amount from line 17 (Total Nebraska tax)	18	512.0	00
	Nebraska personal exemption credit for residents only (\$106 per exemption) 19 212 00		0.1210	
	Credit for tax paid to another state (attach Nebraska Schedule II and the	]		
	other state's return). Check this box if reporting AMT credit			
21	Credit for the elderly or disabled (attach copy of Federal Schedule R/	]		
	Schedule 3 — see instructions)			
22	CDAA credit (see instructions)	1		
	Form 3800N nonrefundable credit (attach Form 3800N)	1		
	Form 829N credit (see instructions)	1		
	Nebraska child/dependent care credit, if line 5 is more than \$29,000			
	(see page 8 of instructions)			
26	Nebraska Charitable Endowment Tax credit ( <b>Attach</b> statement — most taxpayers	1		
	cannot claim this credit; see instructions to determine if you qualify)			
27	Total nonrefundable credits (add lines 19 through 26)	27	212.0	00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). If result is more than your			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box X,			
	and attach federal return copy	28	241.0	00
29	Nebraska income tax withheld (attach 2006 Forms W-2, W-2G, 1099-R,			
	1099-MISC, or 14N)			
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and			
	any payments submitted with an extension request)			
	Form 3800N refundable credit (attach Form 3800N)			
32	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
	(see page 9 of instr. and attach copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441,			
	or Nebraska Form 2441N)			
	Beginning Farmer credit (attach certificate)			
34	Nebraska earned income credit. Number of qualifying children ▶ 97			
	Federal credit 98 \$00 x .08 (8%). Attach federal return,			
	pages 1 and 2 – see instructions)		470 0	
35	Add lines 29, 30, 31, 32, 33, and 34	35	179,0	)U
00	Development of activated to (from the bod Ferra 0040N) (and instructions)	00		
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)	36		
27	Total tax and penalty for underpayment of estimated tax. Add lines 28 and 36	37	241	$\mathbf{a}$
	<b>TOTAL AMOUNT DUE.</b> If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full.	31	241,0	JU
30		38	62.0	<b>1</b> 0
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you <b>OVERPAID</b>	39	02.0	JU
00	Thin of the more than time or, outstack time or from time of the amount you over Alb	00		
40	Amount of line 39 you want APPLIED TO YOUR 2007 ESTIMATED TAX			
41	Nongame and Endangered Species Fund <b>DONATION</b> of \$1.00 or more			
42	Nebraska campaign finance <b>CONTRIBUTION</b> of \$1.00 or more			
43	Amount of line 39 you want <b>REFUNDED</b> to you (line 39 minus lines 40, 41, and 42). Allow three months for			
	your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days	43		
	Expecting a Refund?			
	Have it sent directly to your bank account! (see instructions on page 10)			
44	a Routing Number 1 = Chec	cking	2 = Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	_	D: .	
	use an actual check or savings account number, not a deposit slip)		Direct Deposit	
44	C Account Number		Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank		•	
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and b	elief, i	t is correct and complete	
	ign			
h	ere			
Keep	a copy of Your Signature Date Signature of Preparer if Other Than Taxpa	ayer	Date	
	ecords.  Converte Circulature (16 fillion in inthe health worth ninn)  Doubling Discrete		( )	
	Spouse's Signature (if filing jointly, <b>both</b> must sign)  Daytime Phone  Address		Daytime Phone	



# NEBRASKA SCHEDULE I — Nebraska Adjustments to Income NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N

**FORM 1040N Schedules** I, II, and III 2006

00 |

6210

Social Security Number

400

Name as Shown on Form 1040N
TEST T & MARY B HAMMER

• REFER TO INSTRUCTIONS ON PAGES 11-15

NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partia	ıl-Year	<sup>r</sup> Residents	<b>;</b>
Attach additional pages if necessary  PART A — Adjustments Increasing Federal AGI			
45 a Total interest income from all state and local obligations (municipal bonds) exempt from federal tax:  List type(s) and total amount: CALIFORNIA BOND 45 a \$ 4,900.00  b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):  List type(s) and amount: 45 b \$  Enter the result of line 45a minus line 45b		4.000	
Enter the result of line 45a minus line 45b		4,900	.00
47 Total adjustments increasing income (total lines 45 and 46).  Enter here and on line 12, Form 1040N	47	4,900	.00
PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Net	raska b	ooklet	
48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions)	48		
49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)  List type(s) and amount:			
U.S. obligations:  Total dividend: \$x% = 49 b \$  Enter total of lines 49a and 49b	-		
10tal dividend: \$X% = 49 b \$	49		
50 Taxable Tier I or II benefits paid by the <b>Railroad Retirement Board</b> . Attach all Form(s) 1099 (see instr.):	49		-
List type(s) and amount: Enter line 50 total:	50		_
<b>51</b> Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	. 51		_
52 Nebraska College Savings Plan contribution or Congress Contaction (see page 12 instructions)			
page 12 of instructions)	53		_
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	54		
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	55		
<b>56</b> Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount:	56		
57 Total adjustments decreasing income (total lines 48 through 56). Enter here and on line 13, Form 1040N	57		
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR F	RESID	ENTS ONLY	Y
<ul> <li>Complete a separate Schedule II for each state. See page 13 instructions.</li> <li>A complete copy of the return filed with another state must be attached.</li> <li>If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:</li> </ul>			
58 Nebraska income tax (line 17, Form 1040N)			
other state)	59		
Line 59 Line 5 + Line 12 - Line 13 = Total + - =  x Line 58	60		

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... 62

**Use the worksheet** that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

1.	NEBRASKA MINIMUM OR OTHER TAX WORKSHEET Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1\$					
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)					
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)					
4.	SUBTOTAL (Add lines 1 through 3)					
5.	<b>TOTAL</b> (line 4 multiplied by 29.6%)\$30 × .296					
ENTER THIS TOTAL ON LINE 16, FORM 1040N						
Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.						

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

### LINE 17. All taxpayers enter the total of lines 15 and 16.

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than \$5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

**LINE 18.** Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a \$106 credit for each federal exemption reported on line 4, Form 1040N.

**EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of \$25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: \$106 x 3=\$318. They enter \$318 on line 19 and include it in the line 27 total,

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a complete copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. A separate Schedule II must be completed for each state in which you paid income tax.

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the

**lesser amount.** This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

**LINE 23, FORM 3800N NONREFUNDABLE CREDIT**, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than \$29,000, can claim a nonrefundable child/dependent care credit on line 25. Partialyear residents whose line 5 income is more than \$29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is \$29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at 15 percent of a planned gift (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum \$5,000 credit (\$10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site www.revenue.ne.gov.

**LINE 28.** Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of \$5,000 or more (Form 1040N, Schedule I, line 47).

#### FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1.		ter federal tax before credits: Form 1040EZ, line 11	1a \$	
		Form 1040A, line 28		
		Form 1040 , line 44 141		
	-	Form 1040, line 45		
		Form 1040, line 60 100		
		Total tax-Form 1040	1c	<u>241</u>
	Tot	al federal tax		
	(en	ter tax from 1a, 1b, or 1c)	1	241
2.		oraska Form 1040N, line 18 minus line 27		300

Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.

**LINE 29, NEBRASKA INCOME TAX WITHHELD.** Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

**LINE 30, ESTIMATED TAX PAYMENTS,** is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

**LINE 31, FORM 3800N REFUNDABLE CREDIT.** Enter on line 31 any refundable credit calculated on Form 3800N. For

more information, contact Taxpayers Assistance or check our Web site.

**LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI \$29,000 or less).** This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI	But		<b>AGI</b>	But	
Over	not over	Percent	Over	not over	Percent
\$0 or le	ess-22,000	100%	\$25,00	0-26,000	60%
22,0	00-23,000	90%	26,00	0-27,000	50%
23,0	00-24,000	80%	27,00	0-28,000	40%
24,0	00-25,000	70%	28,00	0-29,000	30%

## REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET 1. Enter line 9 amount from 2006 Schedule 2 (Form 1040A) or Federal Form 2441(Form 1040), or from Nebraska Form 2441N, (Enter the amount calculated on line 9 prior to the federal credit limitation)......1. \$ Enter federal adjusted gross income (line 5, Form 1040N)......2. \_ Enter percentage from chart if AGI is 29,000 or less ......3. \_ (Note: If AGI is more than \$29,000, STOP; you cannot claim a credit on line 32; refer to line 25 instructions instead) Multiply line 1 by line 3 percentage; residents, enter result on line 32, partial-year residents, complete lines 5 and 6......4. 5. Enter line 66 ratio from Schedule III.......5. 6. Multiply line 4 by line 5, enter result on line 32 ....6.

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8 percent of the federal credit. Enter the number of qualifying children using information from the Earned Income Credit (EIC) Worksheet for Federal Form 1040EZ or the Federal Schedule EIC. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040).

**LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX.** If line 28 is greater than line 35 by \$300 or more, you should complete Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. A tax due amount of less than \$2.00 need not be paid. Payment options for the amount on line 38 include:

✓ CHECK OR MONEY ORDER. Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the